

# Advanced Estate Planning 2018

*Cosponsored by the Estate Planning and Administration Section*

Register now at [www.osbar.org/seminars](http://www.osbar.org/seminars) (search for AEP18)



**Friday, June 22, 2018**

8:30 a.m.–4:45 p.m.

**Multnomah Athletic Club**

1849 SW Salmon Street, Portland

CLE credits: 5.75 General and 1 Ethics

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Experienced estate planning lawyers will find a wealth of topics relevant to their clients. Delve into tax issues for individuals arising from the Tax Cuts and Jobs Act, including the changes with the greatest impact on individuals, the effects on taxpayers' 2018 income tax liability, and limitations on state and local deductions. Gain an understanding of planning opportunities and issues to be addressed in forthcoming guidance related to the deduction for qualified business income. Learn how to administer trusts and estates to minimize income taxes and time distributions to reduce income tax consequences. An hour of legal ethics will cover conflicts facing trusts and estate lawyers.

**Register by 6/18/18 and save \$20.**

**Estate Planning and Administration Section members save \$20 off registration rates.**

## LIVE EVENT



### **Early registration discount**

*Register by 6/18/18 and save \$20*

- \$125 ONLD member
- \$180 Estate Planning and Administration Section member  
*(Enter coupon code **AEP18SM** at checkout to receive discount.)*
- \$200 OSB member
- \$210 Non-OSB member
- \$25 Plated lunch
- \$15 Print course materials  
*(Electronic materials are included with your registration.)*

## LIVE WEBCAST



- \$200 Webcast registration  
*(Includes online access to recorded seminar for 60 days after the live event.)*



### **Questions or need help with registration?**

Call the OSB CLE Service Center:  
**(503) 431-6413 or (800) 452-8260, ext. 413**

50-Year and Active Pro Bono OSB members and Oregon judges and their lawyer staff – please call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413 to register for the live seminar.

- 7:30 Registration**
- 8:30 Tax Cuts and the Jobs Act: Selected Issues for Individuals**
- Changes with the greatest impact on individuals
  - Effects on taxpayers' 2018 income tax liability
  - Limitations on state and local deductions for Oregon taxpayers
  - Planning opportunities
- Christopher Cline**, *Riverview Trust Company, Vancouver, WA*  
**Eric Hormel**, *Perkins & Co., Portland, OR*  
**Samantha Pahlow**, *Riverview Trust Company, Lake Oswego, OR*  
**Kim Spaulding**, *Perkins & Co., Portland, OR*
- 9:30 Oregon Department of Revenue OR-706 Filings**
- Effect on tax receipt letters and request for discharge processes
  - Common 706 return errors
  - LLC property, QTIP, and OSMP
  - Federal legislation impacts
  - POA forms
- Dennis Maurer**, *Oregon Department of Revenue, Salem, OR*  
**Zach Wenger**, *Oregon Department of Revenue, Salem, OR*
- 10:15 Break**
- 10:30 Understanding the Deduction for Qualified Business Income**
- New §199A deduction for qualified business income
  - Issues expected to be addressed in forthcoming guidance
  - Planning opportunities to maximize the deduction
- Professor Samuel Donaldson**, *Georgia State University, Atlanta, GA*
- 11:45 Lunch**
- 12:45 Contemporary Estate Planning Paradigms for Married Couples**
- Planning templates for couples with small, medium, and large estates
  - Maximizing income tax basis step-up on the death of the surviving spouse
  - Proper uses of portability elections, credit shelter trusts, and Clayton QTIP trusts
- Professor Samuel Donaldson**, *Georgia State University, Atlanta, GA*
- 1:30 Legal Ethics for Estate Planners**
- David Elkanich**, *Holland & Knight LLP, Portland, OR*
- 2:30 Break**
- 2:45 Transfer Tax Considerations Under the Tax Cuts and Jobs Act**
- Increased estate, gift, and GST exemptions
  - Formula funding concerns in pre-2018 estate plans
  - Expanded use of GST planning
  - Use of increased exemption in leveraged sales and/or gifts to grantor trusts
  - Additional uses for increased exemption
- Brent Berselli**, *Holland & Knight LLP, Portland, OR*
- 3:45 Fiduciary Income Tax**
- Federal and Oregon fiduciary income tax rules
  - Administering trusts and estates to minimize income taxes
  - Using administration expenses to best advantage
  - Timing distributions to reduce income tax consequences
- Philip Jones**, *Duffy Kekel LLP, Portland, OR*
- 4:45 Adjourn**

## Planning Committee

**Philip Jones**, *Duffy Kekel LLP, Portland*

**Robin Smith**, *Butcher & Smith Law LLC, Portland*

**Margaret Vining**, *Davis Wright Tremaine LLP, Portland*

**Katharine West**, *Wyse Kadish LLP, Portland*

**Eric Wieland**, *Samuels Yoelin Kantor LLP, Portland*

## Products

AEP18.CD

Audio CDs with electronic materials ..... \$200

AEP18.DVD

DVDs with electronic materials ..... \$230

This seminar will be available on-demand after the live program. Please visit [osbar.org/seminars](http://osbar.org/seminars) and search for AEP18. On-demand access is available for 60 days after the date of purchase.

## General Information

**Cancellations:** Cancellation requests must be received by the OSB CLE Service Center at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee.

**Tuition Assistance:** Email a request stating your financial situation to [cle@osbar.org](mailto:cle@osbar.org) no later than one week before the seminar.

## Dietary Restrictions or Accessibility

**Accommodations:** Please call (503) 431-6375 or (800) 452-8260, ext. 375, at least 72 hours before the date of the seminar.



## Upcoming Seminars

### April 27

Real Estate and Land Use Fundamentals (RE18)

### May 2

Lunch and Learn Series: Developing Your Insurance Program (INS118)

### May 9

Lunch and Learn Series: Supply Chain Vulnerabilities (INS218)

### May 16

Lunch and Learn Series: Cyber Risks (INS318)

### May 23

Lunch and Learn Series: Employment Practices Liability (INS418)

### May 30

Lunch and Learn Series: Claims and Litigation (INS518)

Register now at [www.osbar.org/seminars](http://www.osbar.org/seminars) and search by program code.



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