With the Oregon estate tax exemption remaining at $1,000,000, more estates are becoming subject to Oregon tax. Estate planners need to know how to advise their clients. This comprehensive program covers the basics of planning for Oregon taxable estates.
Examine the elements of estate planning and aspects such as credit shelter trusts and marital deductions. Take a look at disclaimer planning, portability and estate tax apportionment. Learn about Oregon taxation of nonresidents and non-Oregon assets and using gifting as an estate planning tool. Find out how to name a trust as a beneficiary of a retirement plan. Also included in the program is an hour of ethics for estate planning attorneys. Aimed at recent admittees and new lawyers, these topics build a foundation of knowledge regarding estate tax planning in Oregon. This program is also suitable for more experienced lawyers who plan nontaxable estates and would like to make the leap into taxable estates, or those who need a refresher on Oregon taxable estate planning.

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7:30 Registration

8:25 Introduction

8:30 Just the Facts—Basic Elements of Federal and Oregon Transfer Taxes
- What are transfer taxes?
- Who pays?
- How much?

Margaret Vining, Davis Wright Tremaine LLP, Portland

9:00 Credit Shelter Trusts: Then and Now
- Elements and funding of a credit shelter trust
- Continued relevance (or irrelevance) of credit shelter trusts
- When to use a credit shelter trust
- Options for fixing older estate plans when credit shelter trusts no longer serve their original purpose

Amelia Heath, Bank of America, Seattle

9:45 Marital Deductions: The “I Dos, Don’ts, and Undos”
- Marital deductions
- QTIPs
- Oregon special marital property trusts
- Inconsistent elections
- Income tax considerations

Eric Wieland, Samuels Yoelin Kantor LLP, Portland

10:30 Break

10:45 Portability
- Preserving the federal unified credit
- Portability vs. bypass trust planning
- Making the portability election

Erin MacDonald, Karnopp Petersen LLP, Bend

11:15 Disclaimer Planning—The Good, the Bad, and the Ugly
- Theory vs. reality with mixed assets
- $1–$3 million estates case studies
- Comparing wills and trust
- Joint disclaimer trust form with corresponding disclaimer form

Barbara Smith, Heltzel Williams PC, Salem

12:05 Lunch

1:00 Naming a Trust as a Beneficiary of a Retirement Plan
- Minimum distribution rules
- See-through trusts
- Drafting considerations
- Alternative planning strategies
- Case examples

Melanie Marmion, Fitzwater Law, Portland

2:00 Estate Tax Apportionment in Oregon
- Comparing allocation methods
- Allocation effects
- Allocation clause as a planning tool
- Malpractice traps and recent cases

Ian Richardson, Gleaves Swearingen Potter & Scott LLP, Eugene

2:45 Break

3:00 Oregon Taxation of Nonresidents and Non-Oregon Assets
- Planning for Oregon residents with out-of-state assets
- Planning for nonresidents with Oregon assets
- How to calculate the fractional formula
- Using LLCs to the best advantage

Philip Jones, Duffy Kekel LLP, Portland

3:30 The Role of Gifting in the Taxable Estate
- Federal vs. Oregon
- Reduction of estate taxes
- Income tax traps

Robin Smith, Butcher & Smith Law LLC, Portland

4:00 Legal Ethics for Estate Planning Attorneys
- Conflicts of interest representing multiple family members and multiple generations
- Confidentiality considerations in family representation
- Can an individual have a “client representative?”
- Related estate planning conflicts

Peter Jarvis, Holland & Knight LLP, Portland

5:00 Adjourn

Noon Estate Planning and Administration Annual Business Meeting
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

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September 6
All Day PowerPlay (ADPP19)
- Nobody Told Me There’d Be Days Like These (DLT19)
- Mandatory Abuse Reporting for Oregon Lawyers (AR19)
- Wrestling with Ethical Dilemmas (WED19)

September 20-21
Solo and Small Firm Conference (SSFC19)

September 26-27
Fundamentals of Oregon Civil Trial Procedure (CTP19)

October 3
Broadbrush Taxation: Tax Law for Non-Tax Lawyers (BBT19)

October 4
Elder Law 2019: Delving Deeper into the Current Issues (ELD19)

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Oregon Trial Advocacy College

November 8
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November 22
Alzheimer’s Disease and Other Dementia: The Pandemic Affecting Your Practice—2019 Update

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