Oregon State Bar

Advanced Estate Planning 2020

Cosponsored by the Estate Planning and Administration Section

Register at www.osbar.org/seminars *(search for AEP20)*

Friday, November 13, 2020

8:30 a.m.–4:35 p.m.
Pacific Daylight Time (PDT)

LIVE WEBCAST

CLE credits: 5.75 General,
1 Mental Health/Substance Use

Register now at www.osbar.org/seminars
(search for AEP20)

Targeted towards experienced estate planning lawyers, this webcast will offer a wealth of information to help serve your clients. Learn about entity considerations for trusts and estates and the key components and enforceability of pre- and post-nuptial agreements. Receive practical tips for drafting, funding, and administering joint trusts. Examine the tax consequences of trust and estate litigation settlement agreements. Fulfill your mental health/substance use requirement by delving into the signs and symptoms of unhealthy stress.

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

Planning Committee

Philip Jones, *Duffy Kekel LLP, Portland*

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

Margaret Vining, *Davis Wright Tremaine LLP, Portland*

Katharine Malone, *Wyse Kadish LLP, Portland*

Eric Wieland, *Samuels Yoelin Cantor LLP, Portland*

LIVE WEBCAST REGISTRATION

$110	ONLD member
$140	Estate Planning and Administration Section member *(Enter coupon code **AEP20SM** to receive discount)*
$160	OSB member
$175	Non-OSB member

Electronic materials are included with registration. On-demand access is available for 60 days after the date of purchase.

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 seminars.

Need help with registration, refunds, tuition assistance, or accessibility accommodations?

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

Please contact us at least 24 hours before the seminar for refunds and 72 hours before the seminar for accessibility accommodations.

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8:30 Entity Considerations for Trusts and Estates

- Choice of entity considerations
- S Corporations
- Advanced planning for entities in estate administration

Nicole Erickson, *Law Office of Jonathan D. Mishkin PC, Portland*
Jonathan Mishkin, *Law Office of Jonathan D. Mishkin PC, Portland*

9:15 Transition

9:20 Estate Planning with Relationship Agreements

- The Oregon family law relationship with two key components of prenuptial agreements
- Enforceability of prenuptial agreements
- Prenuptial agreement term and amendments
- Post-nuptial agreements

Susan Bock, *Stoel Rives LLP, Portland*
Shawn Menashe, *Gevurtz Menashe PC, Portland*

10:20 Break

10:30 The Joint Trust in Oregon: A Square Peg in a Round Hole?

- Federal tax law applicable to joint trusts in separate property states
- Joint trusts as useful estate planning tools for married couples in Oregon and when they should be avoided
- Practical tips for drafting, funding, and administering joint trusts

Jessica Baggenstos, *Duffy Kekel LLP, Portland*
Melissa May, *Duffy Kekel LLP, Portland*

11:30 Transition

11:35 Stewardship Trusts are Innovative and Electronic Wills are Inevitable

- Stewardship trusts—a new option for structuring a business
- Using a stewardship trust for a mission-driven or family-owned business
- Preview of the Oregon bill authorizing electronically executed wills
- E-will legislation in other states

Professor Susan Gary, *University of Oregon School of Law, Eugene*

12:15 Lunch

1:00 Resolving Tax Compliance and Collection Matters for the Estate

- Understanding the fiduciary duties related to tax matters
- Addressing the decedent's and estate's unfiled tax returns
- Navigating tax collection matters
- Negotiating penalty abatements
- Resolving tax liens against property

Jessica McConnell, *Samuels Yoelin Kantor LLP, Portland*

2:00 Transition

2:05 Tax Aspects of International Estate Planning

- Non-U.S. citizens or domicile
- U.S. expatriates
- Expatriation tax under IRC Section 877A
- Foreign trusts involving U.S. citizens/residents
- U.S. domestic trusts/estates involving non-U.S. beneficiaries

Masataka Yamaguchi, *Perkins & Co., Portland*

2:50 Break

3:00 Tax Consequences of Trust and Estate Litigation and Settlement Agreements

- Income, estate, and gift tax consequences of settlements and judgments
- The danger of "friendly litigation"
- The importance of a bona fide cause of action
- Deductibility of payments made pursuant to a settlement

Philip Jones, *Duffy Kekel LLP, Portland*

3:30 Transition

3:35 Bringing Your Best Self to Work: Stress, Trauma, and Resilience

- Signs and symptoms of substance misuse, anxiety, depression, and unhealthy stress
- Factors that prevent lawyers from seeking help for mental health conditions
- Resilience techniques that can help lawyers reduce work-related stress

Bryan Welch, *Oregon Attorney Assistance Program, Portland*

4:35 Adjourn