

Advanced Estate Planning: Qualified Plans by Natalie Choate and Other Estate Planning Tools Oregon Estate Planners Should Know

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Friday, June 16, 2023

8:30 a.m.–4:30 p.m. PDT

Live Webcast

CLE credits: 6.25 General

MCLE ID #: 101465

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Personal
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Targeted towards experienced estate planning lawyers, this seminar will offer a wealth of information to help serve your clients. Guest speaker Natalie Choate will delve into making retirement benefits payable to trusts and death and taxes. Receive an Oregon legislative update and review what you need to know about the Corporate Transparency Act. Explore inbound community property considerations for Oregon attorneys and Oregon estate transfer tax topics.

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

Satellite Broadcast Locations

Want to connect with friends and colleagues in person while attending the CLE seminar? Watch the webcast at one of the below satellite locations (make your selection when registering):

Bend: Best Best & Krieger LLP
360 SW Bond Street, Suite 400
Site contact: [Erin MacDonald](mailto:Erin.MacDonald@bestbest.com)

Medford: Hornecker Cowling LLP
14 N Central Avenue, Suite 104
Site contact: [Shane Antholz](mailto:Shane.Antholz@hornecker.com)

Salem: Heltzel Williams PC
117 Commercial Street NE, Suite 400
Site contact: [Barbara Smith](mailto:Barbara.Smith@heltzel.com)

Tigard: Oregon State Bar
16037 SW Upper Boones Ferry Road
Site contact: [Kes Joerg](mailto:Kes.Joerg@osbar.org)



LIVE WEBCAST

\$125	ONLD member
\$200	Estate Planning and Administration Section member
\$220	OSB member
\$230	Non-OSB member

Webcast registration includes online access to the recorded seminar for 60 days after the event. Electronic materials are included with your registration.

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 this seminar.



Need help with registration or accessibility accommodations?

Call or email the OSB CLE Service Center:
(503) 431-6413 or **(800) 452-8260, ext. 413**
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Please contact us at least 72 hours before the seminar for accessibility accommodations.

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8:25	Welcome		Natalie Choate , <i>Ataxplan Publications, Wellesley, MA</i>
8:30	Making Retirement Benefits Payable to Trusts		
	<ul style="list-style-type: none">• The IRS's "minimum distribution trust rules" under which a "see-through trust" can qualify as a "designated beneficiary"• The six possible required minimum distribution (RMD) outcomes for a trust named as beneficiary (or 12, taking into account death before or after the "required beginning date" (RBD))• The proposed regulations' four-step testing process to determine which payout period applies to YOUR trust• How should you modify your trust to qualify for one of these payout deals—or should you modify it at all?• Special drafting problems: Traps in trusts for minor children and elderly beneficiaries• Trust income tax rules• Trust accounting for retirement benefits	11:50	Lunch
	Natalie Choate , <i>Ataxplan Publications, Wellesley, MA</i>	1:00	The Corporate Transparency Act: What You Need to Know Now
9:30	Break		M. John Way , <i>Schwabe, Williamson & Wyatt, Seattle, WA</i>
9:40	Making Retirement Benefits Payable to Trusts (Cont.)	2:00	Transition break
	Natalie Choate , <i>Ataxplan Publications, Wellesley, MA</i>	2:05	The Perils of The Oregon Trail: Inbound Community Property Considerations for Oregon Attorneys
10:40	Break		<ul style="list-style-type: none">• What is community property and why is it important?• Community property rights in Oregon• Considerations for clients moving to Oregon from California and Washington• When and how to maintain community property status in Oregon
10:50	Death and Taxes: The Inherited Retirement Plan		Ashley Sundar , <i>Sundar Law LLC, Portland</i>
	<ul style="list-style-type: none">• How to correctly title and transfer inherited IRAs and 401(k)s• Separate accounts: What they are and how (and when) to get them• Special situations: Pre-SECURE deaths; change in life expectancy tables in 2022• The year of death RMD: Who takes it?• Cleanup strategies when the decedent named the wrong (or no) beneficiary• Post-death "toggles" to change the RMD payout period• Funding bequests with retirement benefits• Disclaimers, double deaths, and don't forget the Income in Respect of a Decedent (IRD) deduction	2:50	Transition break
		2:55	Oregon Legislative Update
			<ul style="list-style-type: none">• Publication of notice for probate• Simple Estate Affidavit
			June Wyrick Flores , <i>Schwabe Williamson & Wyatt PC, Portland</i>
		3:25	Transition break
		3:30	Oregon Estate Transfer Tax Topics Worth Noting and Common Errors
			<ul style="list-style-type: none">• Residency and limited liability interests• Common filing errors• Other common issues and errors
			Nick Odom , <i>Oregon Department of Revenue, Salem</i>
			Greg Harris , <i>Oregon Department of Revenue, Salem</i>
		4:30	Adjourn

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Products

AEP23.CD*
Audio CDs with electronic materials..... \$115
(*Audio CDs do not include speaker Natalie Choate's presentations.)

AEP23.OD*
On-demand seminar with electronic materials.....\$220
(*On-demand seminar includes speaker Natalie Choate's presentations.)

This seminar will be available on-demand after the live program. Please visit www.osbar.org/seminars and search for AEP23. On-demand access is available for 60 days after the date of purchase.

General Information

Cancellations: Cancellation requests must be received at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee. To cancel, please call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413.

Tuition Assistance: Email a request stating your financial situation to cle@osbar.org or call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413, 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.