

THE 61st ANNUAL ESTATE PLANNING SEMINAR

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SCHOOL OF LAW
UNIVERSITY *of* WASHINGTON



THE EVENT OF THE YEAR FOR
**ESTATE PLANNING
PROFESSIONALS**

NOVEMBER 7-8, 2016 SEATTLE, WA WASHINGTON STATE CONVENTION CENTER

The Seattle Estate Planning Council and the UW School of Law are pleased to present the

61st ANNUAL ESTATE PLANNING SEMINAR

WE HAVE A WONDERFUL PROGRAM PLANNED FOR THIS YEAR,
with presentations by regionally and nationally recognized experts encompassing
all areas of estate planning designed to keep you current on legislation, court
rulings, and trends. We look forward to seeing you at the Seminar!



New This Year: Expanded Exhibit Hall and Box Lunches

We have moved and expanded the Exhibit Hall to allow for greater networking opportunities with sponsors, exhibitors, and other attendees. We will be serving box lunches with additional seating areas so attendees have more flexibility during the lunch break.

Continuing Education Credits

Approved for 14.50 CLE credits (13.50 Law & Legal Procedure; 2.00 Ethics; 1.00 Office Management)* for Washington attorneys. Application has been made for other states and additional professions. Accreditation information will be updated on our website (www.seattlestateplanningseminar.com) as it becomes available.

* TOTAL AMOUNT OF CLE CREDITS AVAILABLE TO EARN IS ONLY 14.50, NOT 16.50, AS THE TYPE OF CREDITS EARNED ARE DEPENDENT ON WHICH SESSIONS INDIVIDUALS ATTEND



SCHEDULE - DAY ONE

MONDAY, NOVEMBER 7, 2016

6:45 a.m.

Registration Opens | Attendance Sheet Sign-in for Selected Professions | Exhibit Hall Open | Coffee and Pastry Service underwritten by The Private Client Reserve of U.S. Bank | Espresso cart service in the lobby (until 10:30 a.m.) underwritten by Washington Trust Bank/Wealth Management & Advisory Services

8:00 a.m.

Welcome and Introductions by Conference Chair

Jolene Cox, Deloitte Tax LLP, Seattle, WA

8:05 a.m.

You Can Take It With You – Assuring Compliance with Decedents’ Wishes in an Era of Litigation and Flexibility

David Baker, McDermott, Will & Emery LLP, Chicago, IL | *Kristen E. Caverly*, Henderson, Caverly, Pum, & Charney | San Diego, CA

This panel discussion will focus on the many ways estate plan objectives can be modified and frustrated post-death, and strategies to avoid those changes. Topics will include the current state of In Terrorem clause enforcement; the role of arbitration clauses in wills and trusts; judicial intervention through construction of ambiguities and reformations; the growing use of Non-Judicial Settlement Agreements through Virtual Representation statutes; Total Return and Directed Trust Conversions; Decanting; and Disclaimers. The panelists will discuss policy issues arising in locking in planning objectives opposed by beneficiaries and the courts, as well as trends in the use of preventive measures to defeat statutory modification remedies, like Decanting.

SCHEDULE - DAY ONE

9:35 a.m.	<p>A New World Order for Estate Planners or Why Is It So Difficult to Open a Bank Account? <i>M. Read Moore</i>, McDermott Will & Emery LLP, Menlo Park, CA</p> <p>As American estate planners we rely on the widespread use and acceptance of trusts, simplicity in organizing companies, and expediency in financial transactions. Governments and regulators around the world, however, are often skeptical of these features, suspecting them of facilitating money laundering and tax evasion. Combined with the worldwide trend towards tax transparency and government sharing of information, this skepticism has the potential to result in legislation and regulation that could significantly change the American estate planning business. This presentation will address these important developments, and their impact on our clients and the advice we give them.</p>
10:35 a.m.	<p>Break in Exhibition Hall</p>
10:55 a.m.	<p>Federal Tax Update <i>Samuel A. Donaldson</i>, Georgia State University, College of Law Atlanta, GA</p> <p>Stay current with this recap of the major cases, rulings, legislation, and regulations from the past year. This session will focus on federal income, estate, and gift tax developments relevant to individuals and small businesses.</p>
12:25 p.m.	<p>Box Lunches Provided</p>

SCHEDULE - DAY ONE

1:20 p.m.	<p>Life Insurance in the Age of Fiduciary Duties: What Every Estate Planner Needs to Know <i>Richard M. Weber</i>, The Ethical Edge, Inc., Pleasant Hill, CA</p> <p>Focused on the non-insurance advisor, this presentation addresses how our understandable attitudes around “least cost” for life insurance - and the general failure of insurance products to live up to their sales illustrations - stand in the way of facilitating smart decisions around lifetime life insurance. This presentation demonstrates a technology for creating a portfolio of policies that is truly “efficient” in its ability to optimize the client’s uses for lifetime life insurance - in the context of the client’s broader investment portfolio.</p>
2:50 p.m.	<p>Afternoon Break in Exhibition Hall</p>
3:15 p.m.	<p>The Prerogatives of Privileges: The Ethics of Protecting our Planning Clients (Even from Themselves!) (ETHICS CREDIT AVAILABLE) <i>Stephanie Loomis-Price</i>, Winstead PC, Houston, TX</p> <p>This session will provide practical tips with some discussion on recent developments in audits and case law related to privileges applicable to estate planning, with a particular focus on planning with closely-held entities.</p>
4:15 p.m.	<p>Preferred Equity Interests: Special Valuation Rules Under Section 2701 <i>Louis A. Mezzullo</i>, Withers Bergman LLP, Rancho Santa Fe, CA</p> <p>The presentation will cover when the special valuation rules under Section 2701 of the Internal Revenue Code apply to a transaction, the effects of its application, and methods to avoid its application.</p>

SCHEDULE - DAY TWO

TUESDAY, NOVEMBER 8, 2016

7:15 a.m.

Late Check-In | Attendance Sheet Sign-In for Selected Professions | Exhibit Hall Open | Coffee and Pastry Service | Espresso cart service in Lobby Exhibit Area (until 11:00 a.m.)

8:00 a.m.

Opening Remarks

Joe Cervantes, Coldstream, Bellevue, WA

8:05 a.m.

Washington State Update

Mark Roberts, K&L Gates LLP, Seattle, WA

This in-depth review of the past year's significant cases and legislation will identify trends you must be aware of and share practice tips you won't want to miss.

9:05 a.m.

Estate Planning and Administration Considerations Related to Digital Assets

Einat Sandman Clarke, Google, Inc., Mountain View, CA | *Rochelle Haller*, Lane Powell P.C. | Seattle, WA | *Carl Szabo*, NetChoice, Washington, D.C.

As we move more of our lives online, a new question arises: What privacy protections can we expect when we die? Different stakeholders have different views. Some believe that privacy choices made in life should continue; others want unfettered access to all their loved one's communications; and trust and estate attorneys want to execute a will without additional burdens. With dozens of states around the country introducing bills and passing laws on this issue, this panel gives an update on the legal landscape and prepares you to discuss these new situations with clients. This discussion explores recent efforts by states to control the deceased's privacy, analyzes conflicts created by federal privacy laws and new systems giving users more control, and provides suggestions on the best way to meet the privacy interests of the deceased and the needs of the bereaved.

SCHEDULE - DAY TWO

10:05 a.m.	Break in Exhibition Hall
10:25 a.m.	What We Can Learn From Famous People's Wills <i>Bruce Steiner</i> , Kleinberg, Kaplan, Wolff & Cohen, P.C., New York, NY This presentation will explore the wills of famous entertainers and athletes who died in the last few years to see what they did well and what they might have done differently.
11:25 a.m.	The Intersection of Business Transactions & Estate Planning <i>Benetta P. Jenson</i> , JP Morgan Private Bank, Chicago, IL This presentation is an overview of “what every estate planner should know about corporate and tax laws in the context of business transactions.” The session will address various aspects of a business and its corporate transactions and the potential impact on estate planning vehicles a client may have in place and vice versa. We will cover select topics where business transactions and estate planning intersect: a survey of the various corporate agreements and estate planning documents that should be reviewed in contemplation of a business transaction (e.g., sale to strategic third party, sale to a private equity firm, IPOs, ESOPs), pre- and post-transaction planning, planning for entrepreneurs, and other related issues.
12:25 p.m.	Box Lunches Provided; Dessert Served in Exhibit Hall

SCHEDULE - DAY TWO

BREAKOUT SESSIONS

Track One – Charitable Overlays for Advanced Estate Planning Strategies

Jeanne McMains, National Christian Foundation, Colorado Springs, CO

This session examines ways to enhance traditional advanced family wealth transfer planning techniques, such as Irrevocable Life Insurance Trusts, Family Limited Partnerships, and Installment Sales to Intentionally Defective Grantor Trusts, by integrating charitable planning strategies to complement clients' family wealth transfer goals while also fueling their philanthropic legacies with leveraged tax efficiency.

Track Two – Marketing – What EVERY Professional MUST Know!

Stephan Leimberg, Leimberg Information Services, Inc. (LISI), Amelia Island, FL

1:20 p.m.

Absorb and practice the concepts Steve Leimberg will share and within just one hour, you will be able to...

1. Build your name - and your firm's name - into a recognized brand - and bring more - and higher net worth quality clients into your office - and keep them there in a continuous lifelong stream.
2. Work smarter and earn much more by using dozens of creative, innovative, mind-stretching and easily implemented practical ideas.
3. Move your professional life to a higher "next level."

Track Three – Special Needs Trusts: Developments

Sean R. Bleck, Somers Tamblin King/Isenhour Bleck, Seattle, WA.

This presentation will include an overview of new Washington Medicaid Special Needs Trusts (SNT) Regulations; determining whether a SNT is a self-settled trust or a third party trust; the standards for third party SNTs, including testamentary SNTs; and creating and implementing self-settled SNTs.

BREAKOUT SESSIONS

Track One – 25 Drafting Tips from a Recovering Lawyer

Christopher P. Cline, Riverview Asset Management & Trust Company, Vancouver, WA

The dramatic changes over the past 20 years in federal and state estate planning and administration law have affected all aspects of our professional lives. Yet in many ways, the way trusts are drafted hasn't changed at all. This presentation, which is applicable to all estate planning professionals who work with trusts, looks at the ways in which we draft and administer revocable and irrevocable trusts. It argues for a drafting approach that takes into account the challenges of administration and beneficiary needs, not just taxes.

Track Two – Estate Planning for the Creative Person

John E. Poffenbarger, Karr Tuttle Campell, Seattle, WA | *Katherine Spelman*, Lane Powell PC, Seattle, WA

Estate planning for the creative client frequently presents unique issues, including the handling of intellectual property rights, heightened scrutiny from taxing authorities, and often difficult family situations. This presentation will examine these issues and provide an overview of some of the specialized laws that should be considered in such planning.

Track Three – Insurance Suitability and Ethics

Jeff Baughman, Washington State Office of the Insurance Commissioner, Olympia, WA

Cheryl Penn, Washington State Office of the Insurance Commissioner, Olympia, WA

Course development in progress.

2:30 p.m.

SCHEDULE - DAY TWO

3:30 p.m.

Break in Exhibition Hall

3:55 p.m.

BREAKOUT SESSIONS

Track One – Can One Client With a Wardrobe of Hats Create a Conflict of Interest for the Lawyer? And other Questions Raised by the Fifth Edition of the ACTEC Commentaries. (ETHICS CREDIT AVAILABLE)

Karen Boxx, UW School of Law, Seattle, WA | *Philip N. Jones*, Duffy Kekel LLP, Portland, OR

The Fifth Edition of the ACTEC Commentaries, issued in March 2016, refined the guidance on several common conflict scenarios, such as where a client is both a fiduciary and a beneficiary, where a lawyer is asked to prepare estate plans for multiple generations of one family, and where a client's capacity is diminishing. This presentation will explore these gray areas and present different views on when ethical lines are crossed.

Track Two – GRATs: Operational Risks for Successful GRATs – other than BREXIT and U.S. Presidential elections

Debra Estrem, Deloitte Tax LLP, San Francisco, CA | *Gary Kirk*, Lane Powell PC, Seattle, WA

This presentation will explore administration and operational practices for grantor retained annuity trusts (GRATs). The commentators will review strategies to address issues that may arise at three points: 1) the funding of the GRAT; 2) the making of required annuity payments; and 3) the termination of the GRAT. Finally, the commentators will share real-life experiences with IRS examinations of GRATs.

CHAIR & CO-CHAIR

CHAIR JOLENE COX

JOLENE COX is a Managing Director for Deloitte Tax in their Private Wealth practice. Jolene currently serves a variety of privately-held businesses, owners and their related entities; private foundations and other charitable trusts; and high-wealth individuals, including resident aliens with international tax considerations. She is a trusted advisor to her clients and brings a diversity of experiences to work with her clients to manage not only their tax matters, but also many aspects of their financial affairs. A graduate of University of Washington, Jolene is a Certified Public Accountant and a member of the AICPA and the Washington State Society of CPAs. She is also a member of Washington Women in Tax and Seattle Estate Planning Council. She has served as a member of various planned giving boards, including University of Washington, Swedish Hospital Foundation and Lakeside School.

► **MONDAY** // NOVEMBER 7 @ 8:00 A.M.

CO-CHAIR JOE CERVANTES

JOE CERVANTES, CFP®, CLU, is a Relationship Manager at Coldstream Wealth Management representing a five person team on one of five service teams at Coldstream. He specializes in providing comprehensive wealth management services including estate and financial planning, and risk analysis utilizing insurance planning concepts for affluent individuals and families. Joe has been a licensed insurance agent since 1990. In the mid 1990's he attained several securities licenses to broaden his overall offering and understanding of the wealth management industry. In January of 2011, Joe joined Coldstream along with a team of credentialed professionals and formed a new service team focused on servicing the wealth management and comprehensive financial needs of successful families. Joe currently maintains insurance licenses in all lines including life, health, property, and casualty insurance. Joe is licensed as an independent agent and offers all lines of coverage through a Coldstream affiliate known as CHI LI, Inc., a wholly owned subsidiary of Coldstream.

► **TUESDAY** // NOVEMBER 8 @ 8:00 A.M.

FACULTY

DAVID A. BAKER

DAVID A. BAKER is a partner in the law firm of McDermott Will & Emery LLP based in the Firm's Chicago office. He heads the Estate, Trust and Guardianship Controversy Practice Group. David has extensive experience in the areas of estate, trust and guardianship litigation; probate, estate, trust and guardianship administration; and charitable, foundation and exempt organization administration and litigation. He also practices estate planning. David is a fellow of the American College of Estate and Trust Counsel (ACTEC). David is the editor of the 2005 Edition of the Illinois Institute of Continuing Legal Education (IICLE) handbook on *Estate, Trust and Guardianship Litigation* (formerly *Contested Estates*), and the author of much of the book. He has authored articles and outlines for the *Probate and Property Journal* of the American Bar Association, the Illinois Institute for Continuing Legal Education and the Chicago Bar Association, and he speaks frequently before these organizations.

► **MONDAY** // NOVEMBER 7 @ 8:05 A.M.

JEFF BAUGHMAN

JEFF BAUGHMAN is the Program Manager for the Office of the Insurance Commissioner's Producer Licensing & Oversight Program, and has held this position for 8 years. His program regulates individual and agency insurance licensing, compliance, education, and financial examinations for approximately 160,000 Washington State insurance licensees. Jeff has 17 years of experience as a licensed insurance producer, and 10 years of experience as a regional licensing manager for GEICO prior to beginning his career with the OIC. Jeff is currently the vice-chair of the National Association of Insurance Commissioners' (NAIC) Producer Licensing Working Group, chairs several Producer Licensing Working Group sub-committees, and holds the Associate Professional in Insurance Regulation (AIPR) designation.

► **TUESDAY** // NOVEMBER 8 @ 2:30 P.M.

SEAN R. BLECK

SEAN R. BLECK is a co-owner of the firm Somers Tamblin King/Isenhour Bleck, P.L.L.C. His practice focuses on estate planning issues faced by elderly and disabled persons. He is a frequent author and lecturer on Medicaid eligibility and coverage. He is a past Chair of the Elder Law Section of the Washington State Bar Association and a past President of the Washington Academy of Elder Law Attorneys. He is a Fellow of the American College of Trust and Estate Counsel. He received his J.D. from Georgetown University and an LL.M. (tax) from New York University.

► **TUESDAY** // NOVEMBER 8 @ 1:20 P.M.

FACULTY

KAREN BOXX

KAREN BOXX is a Professor at the University of Washington School of Law, where she teaches in the areas of trusts and estates, estate planning, community property, conflicts of laws, cannabis law and professional responsibility. She is also of counsel at Keller Rohrback LLP, Seattle, Washington. She is co-reporter for the upcoming Fifth Edition of the American College of Trust and Estate Counsel Commentaries on the Model Rules of Professional Conduct. She is past Chair of the Washington State Bar Association Real Property, Probate and Trust Section and is currently acting co- Chair of the Elder Law, Disability Planning and Bioethics Group of the ABA Real Property, Trust and Estate Section. She has been active in legislative reform, including chairing a WSBA Task Force that drafted major revisions to Washington trust law enacted in 2011. She is a Fellow of the American College of Trust and Estate Counsel and a member of its Professional Responsibility, Elder Law, and Legal Education Committees. She has run 16 marathons (so far).

▶ **TUESDAY** // NOVEMBER 8 @ 3:55 P.M.

KRISTEN E. CAVERLY

KRISTEN E. CAVERLY is a founding partner of Henderson, Caverly, Pum & Charney LLP, and she is the Chair of the Litigation Group at the firm. Ms. Caverly provides advice, counsel and representation to clients in estate and trust controversies, probate matters, contested guardianships and conservatorships, civil and commercial litigation, and business disputes. Ms. Caverly also handles appeals. She is a ACTEC Fellow and is certified as a Specialist in Estate Planning, Trust and Probate Law by the State Bar of California Board of Legal Specialization. Ms. Caverly was selected in 2015 as a Fellow of the Litigation Counsel of America. Ms. Caverly was named as Best Lawyers in America® for 2016 in the area of Commercial Litigation. Ms. Caverly also has been recognized repeatedly as a California “Super Lawyer” by *Super Lawyers*® magazine in the area of estate and trust litigation. Ms. Caverly obtained her law degree from the University of San Diego School of Law, where she graduated second in her class and was elected to the Order of the Coif. Ms. Caverly was Executive Editor of the San Diego Law Review from 1993 to 1994.

▶ **MONDAY** // NOVEMBER 8 @ 8:05 A.M.

EINAT SANDMAN CLARKE

EINAT SANDMAN CLARKE is Senior Counsel at Google Inc. She specializes in the Electronic Communications Privacy Act and counsels the teams which respond to user data requests, including requests for information pertaining to deceased users. Prior to joining Google, she was an Associate at Cooley LLP. Ms. Clarke received her law degree from Santa Clara University School of Law in 2004, and is admitted to practice in California.

▶ **TUESDAY** // NOVEMBER 8 @ 9:05 A.M.

FACULTY

CHRISTOPHER P. CLINE

CHRISTOPHER P. CLINE is the President and COO of Riverview Trust Company, a boutique asset management and trust company headquartered in Vancouver, Washington. Chris has spent eight years in the trust and asset management field, and the previous 17 years as an estate planning attorney, helping ultra-high net worth families and private businesses meet their estate planning and succession needs. He is the author of *The Law of Trustee Investments*, published by the American Bar Association, along with six other volumes on various estate planning topics. He is a Fellow of the American College of Trust and Estate Counsel, and is a nationally recognized speaker. He received his J.D. from Hastings College of the Law.

▶ **TUESDAY** // NOVEMBER 8 @ 2:30 P.M.

SAMUEL A. DONALDSON

SAMUEL A. DONALDSON is currently on the faculty of the Georgia State University College of Law in Atlanta. He was Associate Dean and a Professor at the University of Washington School of Law in Seattle. The former Director of the law school's Graduate Program in Taxation, Professor Donaldson teaches a number of tax and estate planning courses, as well as courses in the areas of property, commercial law, and professional responsibility. He is currently Senior Counsel with the Seattle office of Perkins Coie LLP and is an Academic Fellow of the American College of Trust and Estate Counsel (ACTEC). He is the author of the Thomson-West casebook, *Federal Income Taxation of Individuals*, a co-author of the *Price on Contemporary Estate Planning* treatise published by CCH, and a co-author of *Federal Wealth Transfer Taxes*, a reference published by Thomson-West. Professor Donaldson has served as the Harry R. Horrow Visiting Professor of International Law at Northwestern University and a Visiting Assistant Professor at the University of Florida Levin College of Law.

▶ **MONDAY** // NOVEMBER 7 @ 10:55 A.M.

DEBRA ESTREM

DEBRA ESTREM is the National Private Wealth Tax Controversy leader for Deloitte Tax and advises on IRS controversy matters throughout the country. After law school, she spent 15 years at IRS Chief Counsel where she litigated a wide variety of individual, estate, corporate, and partnership tax matters. As a Special Trial Attorney for the IRS, Debra litigated and resolved many of the biggest-dollar and highest-profile cases at the Service. Since coming to Deloitte, Debra has handled IRS-related work for estates, individuals, tax-exempt entities, and corporations. She specializes in high-wealth individual and estate/gift tax IRS disputes. She has been closely involved with many of the largest of these disputes in the country. She is particularly experienced with valuation, hobby loss, claims, employment tax, and penalties. In addition, she is an expert in obtaining voluntary disclosure agreements, technical advice and pre-filing agreements, defending IRS examinations, and conducting regular and Fast Track IRS Appeals, as well as Post-Appeals Mediation.

▶ **TUESDAY** // NOVEMBER 8 @ 3:55 P.M.

FACULTY

ROCHELLE L. HALLER

ROCHELLE L. HALLER, an owner of Garvey Schubert Barer, started her practice in New York City at Davidson, Dawson & Clark, a well-established boutique estate planning law firm. After several years on the east coast, Rochelle returned to her native Washington State and joined Graham & Dunn (now Miller Nash Graham & Dunn), where she continued her estate planning practice. Rochelle's practice focuses on estate planning, tax planning, high net worth planning, probate and trust administration, prenuptial and postnuptial planning, family owned business succession planning and planning for athletes and entertainers. In the last few years, Rochelle has been a frequent speaker and has written several articles on estate planning for digital assets. She also serves on the Washington State Bar Association Legislative Committee for the Real Property, Probate and Trust section and has been involved with several other association committees. She received her J.D., *cum laude*, from New York Law School.

▶ **TUESDAY** // NOVEMBER 8 @ 9:05 A.M.

BENETTA PARK JENSON

BENETTA PARK JENSON is a Managing Director and Midwest Wealth Advisor at J.P. Morgan Private Bank. She assists clients with the development of comprehensive, generational wealth transfer planning strategies. She previously was a partner in the Private Client Department of the law firm of McDermott Will & Emery. Benetta is a Fellow of the American College of Trust and Estate Counsel (ACTEC) and was invited to join the College as part of its inaugural class of Fellows in the new category of Fiduciary Counsel. Benetta frequently speaks and writes nationally on trust and estate planning topics. She is part of leadership of several professional organizations, including the Society of Trust and Estate Practitioners (founding officer and former Chair of the Chicago branch and former officer of STEP USA), Real Property, Trust & Estate Law Section of the American Bar Association, Trust Law Committee (former Chair) of the Chicago Bar Association, and the Chicago Estate Planning Council (Board Member).

▶ **TUESDAY** // NOVEMBER 8 @ 11:25 A.M.

PHILIP N. JONES

PHILIP N. JONES is admitted to practice in Oregon and Washington. Since 1976, he has been with the firm of Duffy Kekel LLP, with offices in Portland and Vancouver. Mr. Jones practices primarily in the areas of estate planning, estate and trust administration and taxation, and estate and trust litigation. He is a member of the American College of Trust and Estate Counsel and the Estate Planning Council of Portland. For twenty years he served as an Adjunct Professor of Law at Lewis & Clark Law School, where he taught Estate & Gift Taxation and Federal Tax Procedure. He is also the author of numerous articles in the Journal of Taxation and other publications.

▶ **TUESDAY** // NOVEMBER 8 @ 3:55 P.M.

FACULTY

GARY M. KIRK

GARY M. KIRK is a Shareholder at Lane Powell and a member of its Trusts and Estates Practice Group. His practice focuses exclusively on estate and tax planning for high net worth individuals with an emphasis on income tax planning for closely-held businesses and business succession planning. Gary works on all types of business entities and owners in connection with operating agreements, reorganizations and income tax issues. He is rated AV Preeminent® in Martindale-Hubbell's Peer Review Ratings™. Gary received his J.D. from the University of Oregon and his LL.M. in Taxation from New York University.

▶ **TUESDAY** // NOVEMBER 8 @ 3:55 P.M.

STEPHAN R. LEIMBERG

STEPHAN R. LEIMBERG is Publisher of Leimberg Information Services, Inc., (LISI) an e-mail and database service providing information, analysis, and commentary on tax cases, rulings, and legislation for financial services professionals, and CEO of Leimberg and LeClair, Inc., the firm that created NumberCruncher software for estate and financial planning professionals. Leimberg was the 1998 Edward N. Polisher Lecturer of Dickinson School of Law and 2004 recipient of the National Association of Estate Planners and Councils Distinguished Accredited Estate Planner award. He was Editor of Keeping Current (Society of Financial Service Professionals), former Lecturer-in-Law in the Masters of Taxation Program of both Villanova and Temple University Schools of Law, and served on the Editorial Board of Estate Planning Magazine. He is editor, author or co-author of many books on estate, financial, and employee benefit and retirement planning and a nationally known speaker.

▶ **TUESDAY** // NOVEMBER 8 @ 1:20 P.M.

STEPHANIE LOOMIS-PRICE

STEPHANIE LOOMIS-PRICE is a shareholder in Winstead's Wealth Preservation Practice Group. Stephanie handles federal gift and estate tax litigation against the Internal Revenue Service across the country, as well as state fiduciary and probate controversy work in Texas courts. She also counsels clients regarding complex estate administration. Board Certified in Estate Planning and Probate Law, Stephanie is a Fellow of the American College of Trust and Estate Counsel (ACTEC), where she serves as a Regent, as well as a member of the Business Planning Committee and the Long-Range Planning Committee. In addition, Stephanie serves as Finance Officer for the Real Property, Trust and Estate Law Section of the American Bar Association, as well as Chair of the Income and Transfer Tax Planning Group of the same organization. On tax matters, Stephanie has represented clients before the United States Tax Court, the United States Court of Federal Claims, and United States Court of Appeals for the Fifth, Eighth, and Eleventh Circuits.

▶ **MONDAY** // NOVEMBER 7 @ 3:15 P.M.

FACULTY

JEANNE LEE MCMAINS

JEANNE LEE MCMAINS has been a practicing attorney in the areas of estate planning, business succession and charitable giving since 1995. After owning her own law firm and practicing with a large national law firm, Ms. McMains currently serves as Vice President of Gift Planning Services with The National Christian Foundation where she assists families and professionals nationwide with their philanthropic and family legacy planning needs. Ms. McMains has served as a featured presenter for several financial institutions including A.G. Edwards & Sons, Alliance Bernstein, Fidelity Investments, Merrill Lynch, Morgan Stanley, New York Life, Northwestern Mutual, Principal Financial Group and Ronald Blue & Company. She is also a featured speaker for numerous charitable organizations including Alliance Defense Fund, Christian Legal Society, Compassion International, Focus on the Family, Kingdom Advisors, Medical Teams International, Pepperdine University and the Young Life Foundation. Ms. McMains obtained her law degree from Indiana University.

▶ **TUESDAY** // NOVEMBER 8 @ 1:20 P.M.

LOUIS A. MEZZULLO

LOUIS A. MEZZULLO is a consulting partner in Withers Bergman LLP. His areas of practice are taxation, estate and business planning, and employee benefit planning. He was an Adjunct Professor at the University of Richmond Law School from 1978 to 2006, was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007, and was on the faculty of the University of San Diego School of Law in 2009. He has been published extensively and frequently speaks at tax and estate planning conferences. Mezzullo received his J.D. from the University of Richmond Law School, and a B.A. and M.A. from the University of Maryland. He is a past Chair of the American College of Tax Counsel; a Fellow of the American Bar Foundation; a Fellow of the Virginia Law Foundation; a Past President of ACTEC, as well as former Chair of its Business Planning, Employee Benefits in Estate Planning, and Elder Law Committees; a Charter Fellow of the American College of Employee Benefits Counsel; and an Academician and a former Vice President of the International Academy of Trust and Estate Law.

▶ **MONDAY** // NOVEMBER 7 @ 4:15 P.M.

M. READ MOORE

M. READ MOORE is a partner at McDermott Will & Emery LLP and provides legal counsel on all aspects of estate planning, estate and trust administration, tax controversy, and privately owned business governance and succession planning. Read works with clients across the United States and around the world on innovative planning and tax and nontax controversies for private companies, domestic and foreign trusts, and wealthy family groups. He has considerable experience in the international aspects of the private client practice, including inbound investment and wealth transfers to the United States, the U.S. tax and legal aspects of non-U.S. private company and wealth management structures, and U.S. tax compliance for clients with global investments and assets. Read is an ACTEC Fellow and an Academician of the International Academy of Estate and Trust Law. Read is also a member of the editorial board of *Estate Planning* magazine and served as Editor of the *ACTEC Journal*. Read received his J.D. from the University of Virginia School of Law, where he was a member of the Editorial Board of the *Virginia Law Review*.

▶ **MONDAY** // NOVEMBER 7 @ 9:35 A.M.

FACULTY

CHERYL PENN

CHERYL PENN has 39 years of experience in the insurance industry: 10 years as an Assigned Risk Manager for Farmers Insurance Group and 29 years as an employee of the Washington State Office of the Insurance Commissioner in various capacities, including 18 years as an Investigator – reviewing complaints against insurance producers, and five years as a Compliance Analyst/Supervisor overseeing the market practices and regulatory compliance of Washington State licensees. She holds the Certified Investigator certification from the Council on Licensure, Enforcement and Regulation (CLEAR); the Health Insurance Associate designation from the Health Insurance Association of America (HIAA); and the Associate Compliance Professional designation from the Association of Insurance Compliance Professionals (AICP).

▶ **TUESDAY** // NOVEMBER 8 @ 2:30 P.M.

JOHN E. POFFENBARGER

JOHN E. POFFENBARGER is a shareholder at Karr Tuttle Campbell and the chair of the firm's Trusts and Estates Practice Group. He is experienced in a wide range of areas including wills and trusts, planning and formation of limited liability entities, estate and trust administration, generation skipping trusts and other advanced estate planning strategies, as well as shareholder and buy-sell agreements and business succession planning. John also frequently handles estate and gift tax matters with the Internal Revenue Service. In addition, he has handled estate matters for some of the Seattle area's most prominent musicians. John received his undergraduate degree from the University of Oregon in 1984 and his J.D. from the University of Washington School of Law in 1987. He is a frequent speaker and writer on estate and closely held business planning topics.

▶ **TUESDAY** // NOVEMBER 8 @ 2:30 P.M.

MARK W. ROBERTS

MARK W. ROBERTS is a partner in the Seattle office of K&L Gates LLP. He is a member of the firm's Private Clients, Trusts and Estates practice group, and his practice emphasizes all areas of estate planning and the administration of trusts and estates. He graduated from Bucknell University and received his law degree with honors from the University of North Carolina School of Law. He is a past chairperson of the Real Property, Probate and Trust Section of the Washington State Bar Association and previously served as co-chair of the Washington State Bar Association Probate Law Task Force. He is also a fellow of the American College of Trust and Estate Counsel. He has served as a member of the executive committee of the Estate Planning Council of Seattle. He is a frequent lecturer at professional continuing education programs on topics relating to estate planning and probate and trust law.

▶ **TUESDAY** // NOVEMBER 8 @ 8:05 A.M.

FACULTY

KATHERINE C. SPELMAN

KATHERINE C. SPELMAN is a shareholder at Lane Powell and has extensive experience in copyright issues, from the production and development phases to potential sale or defense work. Kate frequently advises estate planners on how to best assist their clients in developing strategies to maximize the value of copyrights both during life and after death, including what is necessary to preserve and transfer those intellectual property assets while minimizing the risk of fiduciary litigation. Kate received her undergraduate degree from the University of Michigan and her J.D. from the University of Wisconsin School of Law. She is a frequent speaker and author on various topics involving intellectual property, including an article published in the American Bar Association's *Landslide* magazine titled "Estate Planning and Copyright."

▶ TUESDAY // NOVEMBER 8 @ 2:30 P.M.

BRUCE D. STEINER

BRUCE D. STEINER is an attorney with Kleinberg, Kaplan, Wolff & Cohen, P.C., in New York City, and is a member of the New York, New Jersey and Florida Bars. He has 40 years of experience in the areas of taxation, estate planning, business succession planning and estate and trust administration. He is a frequent lecturer at continuing education programs for bar associations, CPAs and other professionals. He is a commentator for Leimberg Information Services, Inc., is a technical advisor for Ed Slott's *IRA Advisor*, is a member of the editorial advisory board of *Trusts & Estates*, and has written numerous articles for *Estate Planning*, *BNA Tax Management's Estates, Gifts & Trusts Journal*, *Trusts & Estates*, the *Journal of Taxation*, *Probate & Property*, *TAXES*, the *CPA Journal*, the *CLU Journal* and other professional journals. He has been quoted in various publications including *Forbes* and the *New York Times*, and has been named a New York Super Lawyer. Mr. Steiner received an A.B. from Cornell University, a J.D. from the State University of New York at Buffalo, and an LL.M. in taxation from New York University, where he was a Gerald L. Wallace scholar.

▶ TUESDAY // NOVEMBER 8 @ 10:25 A.M.

CARL SZABO

CARL SZABO, as Senior Policy Counsel for NetChoice, analyzes tech-related legislative and regulatory initiatives relevant to online companies. He monitors and analyzes Federal and state legislation including online taxation and privacy issues. Carl is also an Adjunct Professor of privacy law at the George Mason School of Law. Carl works at the NTIA Privacy Multi-Stakeholder process, speaks on panels about burdens to e-commerce, and testifies before state legislatures on proposed legislation. Recently, Carl met with FTC Commissioners on new COPPA regulations, presented on mobile-app privacy at the IAPP Annual Conference, and worked with the Maryland Child Privacy Taskforce. Carl was an intellectual property attorney at the law firm of Wildman, Harrold, Allen & Dixon where he advised clients on privacy, Internet, e-commerce, and contractual matters. Carl also worked on copyright, trademark, and anti-piracy both for Motion Picture Association of America (MPAA) and the Entertainment Software Association (ESA). He obtained his J.D. and Communications Law Certificate from the Catholic University of America, *magna cum laude*.

▶ TUESDAY // NOVEMBER 8 @ 9:05 A.M.

FACULTY / ADVISORY BOARD MEMBERS

RICHARD M. WEBER

RICHARD M. WEBER, MBA, CLU®, AEP®

(Distinguished) was the 2012-2013 President of the Society of Financial Service Professionals (FSP). A 49-year veteran of the life insurance industry, he has been a successful agent, an insurance company executive, and now a consultant to insurers and their agents on the topic of effective and ethical selling. Author of more than 300 articles encompassing products, sales practices, and the due diligence necessary to buy and sell insurance and annuities, his research paper, Life Insurance as an Asset Class - co-authored with Christopher Hause - received the 2008 Academy of Financial Services "Best Paper" award. The 2008 recipient of FSP's Kenneth Black, Jr. Leadership Award, he was also elected to the National Association of Estate Planning Councils' Hall of Fame in 2009 for "significant and outstanding lifetime achievements and contributions to the practice and profession of estate planning." Dick has served his clients as a "fee-only" Insurance FiduciarySM since 2002.

► **MONDAY** // NOVEMBER 7 @ 1:20 P.M.

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EXHIBITORS

ALASKA TRUST COMPANY Alaska Trust Company is the premier provider of trust, investment management, and other fiduciary services. Alaska Trust Company provides clients and their advisors with direct access to the best estate and domestic asset protection planning laws in the country.

AMERICAN CANCER SOCIETY The American Cancer Society saves lives by helping people stay well, by helping people get well, by finding cures, and by fighting back. Planned Giving Director Tom Andrewjeski looks forward to providing you with custom language so that you can help your clients accomplish their wishes.

BERNTSON PORTER & COMPANY, PLLC Berntson Porter & Company, PLLC is a premier Certified Public Accounting and planning firm that helps clients identify, clarify and achieve their goals. In addition to providing tax, accounting, and a wide range of consulting services, we help clients manage their wealth and insurance needs through our affiliated firms.

BONHAMS Bonhams is a privately owned British auction house. Founded in 1793, it is one of the

world's oldest and largest auctioneers of fine art and antiques. Now, the Bonhams name is recognized internationally throughout all sectors of fine art, jewelry, motorcars and collectors' markets. Our Seattle office works closely with fiduciaries, trust attorneys and other professional advisors in the valuation of collections.

CAPSTONE TRUST Capstone Trust is a non-bank, unbundled trust company capable of serving as trustee, attorney-in-fact, guardian of the estate & executor.

CHCSERVICES CHCServices is a licensed home care and home health care company. We specialize in expert care management, skilled services (including PT, OT, Speech, Nursing) and home care. Our services help individuals remain in their homes with dignity and grace.

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GUARDIANSHIP SERVICES OF SEATTLE Guardianship Services of Seattle is a Washington Chartered Trust Company and Certified Professional Guardian Agency. We are proud to be one of the oldest companies in the country offering our niche services: trust administration (with special focus on Special Needs Trusts), legal guardianship, powers of attorney, budgeting services, and contract case management.

EXHIBITORS

GUIDE DOGS FOR THE BLIND Guide Dogs for the Blind is more than an industry-leading guide dog school; they are a passionate Community that serves the visually impaired. With exceptional client services and a robust network of trainers, puppy raisers, donors and volunteers, they prepare highly qualified guide dogs to serve and empower individuals who are blind or have low vision.

HEIRSEARCH.COM Since 1967, HeirSearch.com has specialized in providing forensic genealogy A Better Way to the legal and trust professions through a five-pillar approach that ensures reasonable, non-percentage based fees, authorized search services, a 97% success rate, documented court-ready reports and worldwide services. We Find Missing Heirs a Better Way.

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INTERACTIVE LEGAL InterActive Legal is the premier Knowledge Company for lawyers specializing in Elder Law, Estate, and Special Needs Planning. We provide

smart document drafting tools, discussion forums, and more.

KEY PRIVATE BANK Key Private Bank provides fiduciary wealth management services to high-net-worth families, private foundations and nonprofit clients, and Native American governments and businesses. As strategic planners, we deliver customized and integrated advice and solutions on investment management, banking, trust, and philanthropic planning, through an experienced and credentialed local team. Working with our clients to build a lasting relationship, we use clients' long-term goals and objectives as the basis for our services.

LIFETIME ADVOCACY PLUS Lifetime Advocacy Plus is a full charge, certified fiduciary agency with 50 years of experience, highly experienced with Special Needs Trust, both D4A and D4C. Agency is dedicated to working with individuals and families. LA+ is the agency that designed the first Special Needs Trust.

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MOSS ADAMS ADVISORY SERVICES The Moss Adams LLP Valuations Group is a full-service national valuation and financial consulting practice that provides supportable and timely valuation analysis and consulting services. We have rendered valuation opinions in areas of estate and gift reporting; financial feasibility; merger; acquisition and divestment services; ESOPs; financial reporting; and litigation services. Our wealth planning appraisals have included: common stock, preferred stock, options, promissory notes, undivided interests in real property, undivided interests in promissory notes, contracts, assignee interests, and various partnership interests. Moss Adams also has extensive experience providing valuation services for business succession.

NORTHWEST KIDNEY CENTERS Northwest Kidney Centers is a not-for-profit, locally managed provider of kidney dialysis, public health education and research

EXHIBITORS

into the causes and treatments of chronic kidney disease. Founded in Seattle in 1962, it was the world's first dialysis organization. One of the 10th-largest dialysis provider in the country, it is an influential model because of its high quality services, deep community connections and generous donor support.

NORTHWESTERN MUTUAL - PUGET SOUND

Financial security planning for individuals and businesses; Risk Management Products include Life Insurance, Disability Insurance, Annuities, Long-Term Care, Fee Based Planning, Investment Management and Trust Services.

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PETERSON SULLIVAN LLP At Peterson Sullivan, we apply a unique combination of business knowledge, accounting skill and tax planning expertise toward helping clients achieve their financial goals. When planning for a client's financial future, it's important

to evaluate all assets, liabilities, commitments and goals to make sound decisions. We help clients understand their overall financial picture and give recommendations based on significant experience to minimize estate, gift and transfer taxes, implement successful estate plans, structure charitable giving strategies and deliver tax-compliance services. You can count on personal attention, diligent service and independent, ethical advice when you work with our wealth management, accounting and valuation professionals.

SEATTLE CHILDREN'S HOSPITAL FOUNDATION

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SEATTLE HUMANE Seattle Humane's mission is bringing people and pets together and keeping them together. We save thousands of pets in our community every year with no time limits. Including charitable

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THE SALVATION ARMY The Salvation Army Planned Giving Department offers complimentary tax guides, legacy and bequest planning tools, consultations and seminars. Bequests and other testamentary gifts have been a significant source of support for Salvation Army programs and services for 150 years.

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Thank you for registering to attend the 61st Annual Estate Planning Seminar.

You will need to complete a separate registration form for each individual attending. If you have any questions about registration, please contact Debra Bryant at estplan@uw.edu.

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Conference Registration Costs

- \$475** EARLY REGISTRATION WITH ELECTRONIC COURSEBOOK
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NOTE: Tuition includes lunch on both days.

3 Ways to Register

Online: seattleestateplanningseminar.com

Mail: UW Graduate Program in Taxation, Box 353020,
Seattle, WA 98195

Walk-in: On-site registration is available, space permitting

Payment Information

- Check enclosed payable to the Washington Law School Foundation
- Visa Mastercard

CARD NUMBER

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Cancellation fee is \$50

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Substitutions are possible; please contact Debra Bryant at estplan@uw.edu for information

CONTINUING EDUCATION CREDIT FORM

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BAR STATE (3)

BAR NUMBER (3)

BAR STATE (4)

BAR NUMBER (4)

ACCOUNTING STATE (1)

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INSURANCE STATE

INSURANCE NUMBER

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ABOUT THE HOSTS / LODGING



THE ESTATE PLANNING COUNCIL OF SEATTLE

One of the primary missions of our organization is to inform the public on estate planning matters and issues that confront us all. Our website - www.epcseattle.org - gives you access to unbiased information about estate tax-planning strategies, wills, trusts, business succession, and other topics that impact your personal estate plan. The Council is composed of local attorneys, CPAs, trust officers, insurance professionals, financial planners, and members of the planned giving community whose professional careers have all been centered around helping individuals achieve their estate planning goals.



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\$475 Early registration with electronic coursebook

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