

Agenda

Federal Tax Law and Its Impact on Planning *J. Oberholtzer*

Overview of new tax legislation
Portability of exemptions between spouses

Fundamentals of Estate Planning *D. Vakoutis*

The basics of planning for incapacity
The basics of asset transfers at death
Basics of estate and gift tax planning
Recognizing ethics issues in estate planning

Gifting Basics *B. Berselli*

Basics of the federal gift tax system
Gift tax discount planning techniques
Estate freeze techniques

Retirement Asset Planning *M. May*

Minimum distribution rules
Fixing less-than-perfect beneficiary designations
Common estate planning strategies

Generation Skipping Transfer Tax (GSTT) Planning *M. May*

Defining terms and assigning generations
Taxable transfers and exemptions
Inclusion ratio
Application of GSTT to trusts

Charitable Planning *M. Moneyhun*

Charitable tax planning vehicles

Advanced Gifting Strategies and Testamentary Planning *S. Bock*

Advanced trusts, annuities and other instruments
Testamentary tax planning for married couples
Advanced generation-skipping and estate tax reduction planning

Business Succession Planning *J. Husbands*

Using buy-sell agreements
Using family limited partnerships
Valuing business and partnership interests

Trustee Selection and Asset Protection Planning *J. Nimnicht*

The role of the trustee
Factors for trustee selection
Integrating asset protection with estate planning

Ethical Considerations in Estate Planning *M. Williamson*

Estate Planning
Portland, OR - Thursday, December 6, 2018

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Learning Objectives

You'll be able to:

Evaluate fundamental tools in estate planning practice.

Analyze the basics of the federal gift and estate tax system, and learn tax planning techniques.

Utilize common retirement asset planning strategies.

Understand charitable planning and gifting strategies.

Integrate asset protection with estate planning.



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Review the new federal tax law and understand its impact on estate planning

Examine the basics of planning for incapacity and transferring assets at death

Identify essential retirement asset planning strategies

Learn tax planning techniques
Explore key concepts in business succession planning

Discuss ethical considerations in estate planning

Continuing Education Credits

Attorneys
7.0 Oregon CLE Hours
7.0 Washington CLE Hours
7.0 California CLE Hours
(1.0 Ethics Hour Included on All Approvals)

Accountants
8.0 CPE Hours

Certified Financial Planners
8.0 CE Hours



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Faculty

James Oberholtzer *James Oberholtzer, Chartered – Portland*
Mr. Oberholtzer is an attorney in private practice with over 30 years of experience with offices in Portland, Oregon, and Chicago, Illinois. He advises individuals, families, closely-held businesses and tax-exempt organizations on legal and tax matters. He is licensed in Virginia, Illinois, Oregon and Washington. He is A-V rated by Martindale Hubble/Lawyers.com and “Superb 10/10” by AVVO.com.

Danielle M. Vakoutis *HAN Legal – Portland*
Ms. Vakoutis is an attorney with HAN Legal, where she focuses her practice in the areas of fiduciary litigation, estate and trust planning, and administration. She received her Juris Doctor, *cum laude*, from the John Marshall Law School in Chicago, Illinois. Prior to practicing law, Ms. Vakoutis worked as an accountant at Arthur Andersen, LLP, and Northwestern University, and she obtained her Certified Public Accountant license in Illinois. She often uses her knowledge of finance and accounting to advise clients on the key issues that may arise in the areas of estates and trusts.

Brent Berselli *Holland & Knight LLP – Portland*
Mr. Berselli is an associate in Holland & Knight’s Portland office and is a member of the firm’s Private Wealth Services Practice Group. Mr. Berselli focuses his practice on tax planning for individuals and businesses, including corporate and estate planning for closely-held and family owned businesses. In addition, he provides tax planning counsel for all types of business transactions related to corporate entities, including IRC § 501(c)(3) nonprofit corporations, general and limited partnerships, subchapter C and subchapter S corporations, and limited liability companies. Mr. Berselli also represents personal representatives of probate estates, trustees, conservators and guardians in the discharge of their fiduciary duties.

Melissa May *Duffy Kekel LLP – Portland*
Ms. May has been advising clients regarding tax-efficient transfers of interests in closely held businesses, real property and other assets for 15 years. Her practice includes estate planning and preparation of revocable trust agreements, wills, life insurance trusts, gift trusts and other irrevocable trusts, as well as assistance with the administration of trusts and decedents’ estates. Ms. May also helps nonprofit organizations obtain and maintain tax-exempt status. In addition to her law practice, she teaches estate planning at Lewis and Clark Law School.

Marisa Moneyhun *The Law Office of Marisa M. Moneyhun – Portland*
Ms. Moneyhun is the attorney owner of the Law Office of Marisa Moneyhun, LLC, a boutique law firm specializing in estate planning, trust and probate administration, and adult protective proceedings. She is a graduate of the University of Oregon and Willamette University College of Law. Ms. Moneyhun currently is a board member of the

Oregon Women Lawyers Foundation, serves as co-chair for the Oregon Women Lawyer’s Leadership Committee, and is a member of the Gus J. Solomon Inn of Court and the Oregon Trial Lawyers Association.

Susan B. Bock *Stoel Rives LLP – Portland*
Ms. Bock counsels clients in the administration of estates and trusts and provides corporate, tax and financial planning. Her practice includes advising clients in the areas of income, estate, and gift taxes; counseling trustees and beneficiaries; doing charitable planning; and working with families and closely-held businesses to achieve business succession planning and the creation of small family businesses. Ms. Bock has successfully represented numerous clients before the IRS and U.S. Tax Court on valuation of closely held business interests.

Joshua E. Husbands *Holland & Knight LLP – Portland*
Mr. Husbands is a partner and the regional team leader for Private Wealth Services in in Holland & Knight LLP’s Portland office. He represents clients in an array of business, tax, business succession and estate planning matters, including business reorganizations, acquisitions, and divestitures. He writes and speaks on business, tax, life insurance, and asset protection matters concerning businesses and high net-worth individuals. Mr. Husbands received a degree in Finance from the University of Texas at Austin and his J.D. degree *cum laude* from Lewis & Clark Law School. He is a fellow of the American College of Trust and Estate Council, where he is chair of the New Fellows Steering Committee and Oregon state chair-elect, and is on the board of the Estate Planning Council of Portland.

Julie C. Nimnicht *Law Offices of Geoff Bernhardt – Portland*
Ms.Nimnicht is an attorney with the Law Offices of Geoff Bernhardt in Portland. Her practice focuses on estate planning and administration, special needs planning, long-term care planning, guardianships, and conservatorships. She is a member of the Oregon State Bar, Oregon Women Lawyers, and the Multnomah Bar Association. Ms. Nimnicht has a bachelor’s degree from New York University, and she earned her law degree from Lewis & Clark Law School.

Meredith Williamson *NW Estate Law, LLC – Portland*
Ms. Williamson earned her bachelor’s degree from the University of Oregon in 1998, and a Doctor of Jurisprudence from the University of San Diego School of Law in 2002. She is licensed in California (inactive) and Oregon. She is also accredited with Veterans Administration. Ms. Williamson is the legal editor of the Oregon State Bar’s 2012 publication *Legal Issues for Older Adults* and a featured blogger on theseniorlist.com. In addition to her writing, she has been a speaker on topics relating to estate planning, guardianship, elder law, planning for long term care, and ethics. Ms. Williamson enjoys volunteering is the chair of the family events committee with the Multnomah Athletic Club, a board member of the Senior Provider Information Network, and is active at her children’s school.

Seminar Information

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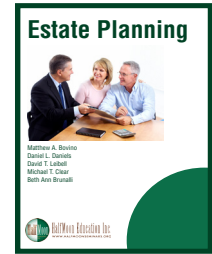
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Attendance will be monitored and reported, as required. Attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

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