



2024 Annual Fall Probate and Trust Seminar

WEDNESDAY, DECEMBER 18, 2024

Approved for 6.0 CLE credits (5.0 Law & Legal Procedure + 1.0 Ethics)
\$250 - RPPT Section Members (discount applied at checkout)
\$275 - Standard/Non-Section Members & Join the Section

Washington State Bar Association
1325 Fourth Ave., Suite 600 | Seattle, WA 98101

WEBCAST
ONLY

DESCRIPTION

Section Partner: Real Property, Probate and Trust Section

Join us online for pivotal probate and trust law insights and updates. Explore considerations related to gifting, estate and trust planning, tax audits and planning. We will explore the possible relationship and challenges related to mental illness, addiction and professional responsibilities.

CO-CHAIRS

Sarah B. Bowman - K&L Gates LLP, Seattle

Chadwick Proctor - BNY Mellon Wealth Management, Seattle

SCHEDULE

8:10 a.m. > Webcast Log-In Opens

8:25 a.m. > Welcome and Introductions by Program Chair/Co-Chairs

- **Sarah B. Bowman** - K&L Gates LLP, Seattle
- **Chadwick Proctor** - BNY Mellon Wealth Management, Seattle

8:30 a.m. > Decedents and Income Tax Audits - What to Expect and How to Proceed

60 minutes, 1.0 credit L&LP

When a taxpayer dies while under audit a complicated situation becomes even harder. It's not much better if there isn't an audit, but the executor discovers significant irregularities with prior returns...or perhaps there are no returns at all! This presentation will discuss what to do if a decedent was under audit, had an outstanding tax liability, or simply failed to file tax returns. The speakers will discuss both the technical issues that arise, as well as practical steps to consider.

- **Jessica Ledingham** - Ledingham Law, LLC, Frederick, MD
- **Janice Feldman** - Ledingham Law, LLC, Frederick, MD

9:30 a.m. > Ins and Outs of SLATs

60 minutes, 1.0 credit L&LP

Can you really eat your cake and have it too? A spousal lifetime access trust (SLAT) is designed to do just that: allow a married couple to use one of their federal gift and estate tax exemptions currently, while also retaining access to the gifted assets. However, we all know the saying about something that seems too good to be true. Come learn about the Ins and Outs of SLATs, including the steps to create such a trust, tax implications, and ways to avoid the traps for the unwary.

- **Alexander Hurt** - K&L Gates LLP, Seattle

10:30 a.m. > Break

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SCHEDULE

10:45 a.m. > Going Beyond the Private Foundation: Exploring New Giving Approaches and Vehicles

60 minutes, 1.0 credit L&LP

Philanthropy is evolving and so too are the structures that social impact practitioners employ to accomplish their objectives. Charitable individuals and families are asking: What are the available vehicles that promote social impact? How do we leverage multiple vehicles successfully? How have others thought about this and structured their giving? Learn about the range of structures that advance the objectives of philanthropic individuals and families, and hear from seasoned philanthropic advisors on how their clients have shifted their philanthropic approach - technically and philosophically.

- **Sarah Hopper** - *Sound Philanthropy, Bainbridge Island*
- **Antonio Rosendo** - *Spur Philanthropy, Colorado Springs, CO*

11:45 a.m. > Lunch On Your Own

12:45 p.m. > Tales from the Darkside: What Corporate Fiduciaries Wish Advisors Would Consider and Discuss with Clients

60 minutes, 1.0 credit L&LP

Wealth transfer advisors focus on achieving their client's goals and objectives while minimizing income and transfer taxes. Emphasis is often on the initial planning and drafting of the client's estate planning documents and not the ultimate implementation and administration of the client's overall wealth plan. Sometimes the best intended plan goes awry because of the failure to consider how the plan impacts administration, the timing of funding, family dynamics, diversification, and a panoply of other issues. Hear what professional fiduciaries wish advisors would consider when advising clients and drafting their documents.

- **Karen Sughihara** - *BNY Mellon Wealth Management, San Francisco, CA*

1:45 p.m. > Break

2 p.m. > Stack-tacular: The Who, What, When, and Why for Qualified Small Business Stock Trust Planning

60 minutes, 1.0 credit L&LP

Learn about the specifics of how Qualified Small Business Stock (QSBS) works and how stacking and packing can be used for income tax planning. Additionally, we'll delve into which client profiles fit for QSBS planning, not just the income tax avoidance strategies that can be achieved through trust planning but also how QSBS trust planning can be a part of a larger estate plan.

- **Phil Cook** - *Pacific Trust Company and Bridger Trust Company, Seattle*

3 p.m. > Substance Use and Mental Health Hazards Among Attorneys: Life and Liability in the Legal Profession

60 minutes, 1.0 credit Ethics

This presentation discusses the relevant rules of professional conduct and the risks that unrecognized and untreated substance and mental health challenges can play in threatening or violating those ethical rules. Discussing sexual, financial and property misconduct, we will examine RPCs 1.1, 1.3, 8.3 and 8.4; RCW 5.60.060(10); and the Americans with Disabilities Act.

- **Leslie Hagin** - *Attorney, Seattle*

4 p.m. > Complete Online Evaluations • Adjourn

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REGISTRATION

Please fill out the registration form and mail to WSBA seven business days prior to the program. To register online, go to www.wsbacle.org and enter 25497 in the search box. For your security, do not email or fax credit card information.

First Name: _____ M.I. _____ Last Name _____

WSBA No: _____ Firm/Company Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: () _____ Email: _____

If special accommodations are needed, please email cle@wsba.org or call toll-free at 1-800-945-9722.

Please omit my name from the networking list made available to exhibitors and/or attendees.

PAYMENT INFORMATION

#25497 WEB, attend via webcast, 12/18/24

- \$250 - RPPT Section Members
 \$275 - Standard/Non-Section Members
 \$275 - Join the Section

Add the Related Items RPPT Section membership (\$25) to your cart during checkout and register at the discounted rate (\$250).

Check enclosed payable to WSBA

Visa MasterCard AmEx

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Authorized Signature

Registrations received less than 48 hours before a seminar are not guaranteed a coursebook or other presentation materials on-site.

ONLINE > Go to www.wsbacle.org and enter **25497** in the search box. Payment by credit card.

PHONE > Call **800-945-9722** or **206-443-9722** with credit card and registration/order form in hand. Our service provider will charge you a separate, non-refundable transaction fee of 2.5% on all bank card transactions.

MAIL > Please fill out this registration form and mail to WSBA seven business days prior to the program along with your check payable to WSBA. Credit card payments by mail or fax are no longer accepted.

Seminar Registration Transfers, Refunds and Cancellations

In most circumstances, if you cannot attend the live event, we can transfer your registration to the on-demand product, once available (8-10 weeks from the program delivery date). Generally, for webcast/ webinar registrations, tuition fees may be refunded, less \$25 for processing, for written cancellations postmarked, emailed, or faxed up to the start of the event. For in-person registrations, tuition fees may be refunded, less \$25 for processing, for written cancellations postmarked, emailed, or faxed by 5 p.m. up to three business days before the event. No refunds will be provided after the dates specified. You may also send a substitute in lieu of canceling. *When applicable, specific exceptions to these policies will be noted on individual event registration pages.* Please email cle@wsba.org with any requests or questions.