2018 Annual Fall Probate and Trust Seminar: Advanced Topics in Washington Estate Planning and Administration

Original Program Date: December 12, 2018
Available Media Types: Video and Audio MP3

REPORTING YOUR CREDIT
This on-demand seminar was originally presented as a live seminar and webcast on December 12, 2018, in Seattle, WA. If you attended the live seminar or webcast and reported CLE credits, you cannot also report credits from watching or listening to this recording.

DESCRIPTION
Program This on-demand seminar focuses on practical guidance for estate planning and estate administration practitioners in Washington. Topics include the best planning techniques for the estate subject to Washington estate tax, tackling creditors, the dos and don’ts of prenuptial agreements, planning for expatriates, and handling unusual estate administration issues.

AGENDA

1  It’s Never Easy to Say Goodbye: Overview of the Expatriation Tax
   This session explores the expatriation tax (aka, the exit tax) including why a client may want to expatriate and potential barriers to expatriation, identifying when the tax will apply, how U.S. immigration rules impact the tax, how the tax is assessed, gift and estate tax implications, and planning ideas to avoid the expatriation tax.
   Walter Impert – Dorsey & Whitney LLP, Seattle, WA

2  Washington Estate Planning
   This session addresses key planning issues for the Washington estate planner and explores revocable living trusts versus will-based plans, tax planning specific to Washington residents, community property agreements as an estate planning tool, avoiding probate with transfer on death and beneficiary designations, and Washington’s Super Will Statute.
   Sandra Cairns – Hanson Baker Ludlow Drumheller, Bellevue, WA

Agenda continues on the next page.
3 Estate Planning for the Unusual: Person, Places and Things
This session presents a discussion regarding a potpourri of unusual issues related to trust and estate planning and administration, including: (i) drafting for and administering estates containing assets subject to transfer restrictions (i.e., endangered species); (ii) drafting for and administering estates with non-U.S. citizen beneficiaries; and (iii) rules and restrictions applicable to disposition of human remains.

Jenifer Jewkes – Lane Powell PC, Seattle, WA
Jamie Lanier – Lane Powell PC, Seattle, WA

4 QTIP Election of a Washington Exemption Trust
This session discusses the situations in which a practitioner may advise a client to make a QTIP election on a trust otherwise intended to be exempt from Washington estate tax and the mechanics regarding how such an election is actually made.

Kirsten Ambach – Karr Tuttle Campbell, Seattle, WA

5 Prenuptial Agreements: Outside the Four Corners
This presentation covers the basic concepts of drafting prenuptial agreements while focusing on the issues that have the most impact on client satisfaction and enforceability - client education, crystalizing client goals, and negotiation of terms.

Christopher J. Yoson – Cloutier Ortega PLLC, Seattle, WA

6 Creditor Claims: Tricks and Traps
This session covers the fundamentals of the creditor claim statute, as well as tricks to help you maneuver through the process and traps to avoid.

Jill Fairchild – Lasher Holzapfel Sperry & Ebberson PLLC, Seattle, WA

7 What Not to Do: Real Life Ethical Violations in Trust & Estate Practices
In this session, we explore real life examples of attorneys practicing in the trust and estate field in Washington who have been suspended or disbarred as a result of their actions. We look at the counts filed against them by the Bar Association and analyze the applicable Rules of Professional Conduct. This session is likely to be one of the most interesting ethics hours you have ever heard in a CLE.

Karolyn Ann Hicks – Stokes Lawrence PS, Seattle, WA