STATE BAR OF WISCONSIN

PINNACLE

Your Practice. Our Purpose.

CLE SEMINAR

Build Your Practice by Learning About Estate Planning

Step-by-Step Estate Planning I and Step-by-Step Estate Planning II

This Build Your Practice Series program is endorsed by the Young Lawyers Division and the Real Property, Probate & Trust Law Section of the State Bar of Wisconsin

Step-by-Step Estate Planning I

LIVE
SEMINAR: **Wednesday, January 30, 2019 | Milwaukee**
WEBCAST: **Wednesday, January 30, 2019**

REPLAY
WEBCAST: **Friday, February 15, 2019**
WEBCAST: **Wednesday, February 20, 2019**
WEBCAST: **Tuesday, February 26, 2019**
WEBCAST: **Thursday, March 7, 2019**
WEBCAST: **Monday, March 11, 2019**

Step-by-Step Estate Planning II

LIVE
SEMINAR: **Thursday, February 28, 2019 | Milwaukee**
WEBCAST: **Thursday, February 28, 2019**

REPLAY
WEBCAST: **Wednesday, March 13, 2019**
WEBCAST: **Monday, March 18, 2019**
WEBCAST: **Friday, March 29, 2019**
WEBCAST: **Tuesday, April 2, 2019**
WEBCAST: **Thursday, April 11, 2019**

CLE SEMINAR

Build Your Practice Estate Planning Series

Step-by-Step Estate Planning I

LIVE Seminar: **January 30, 2019 | Milwaukee**
Webcast: **January 30, 2019**

REPLAY Webcast: **February 15, 2019**
Webcast: **February 20, 2019**
Webcast: **February 26, 2019**
Webcast: **March 7, 2019**
Webcast: **March 11, 2019**

Step-by-Step Estate Planning II

LIVE Seminar: **February 28, 2019 | Milwaukee**
Webcast: **February 28, 2019**

REPLAY Webcast: **March 13, 2019**
Webcast: **March 18, 2019**
Webcast: **March 29, 2019**
Webcast: **April 2, 2019**
Webcast: **April 11, 2019**

We've got plans for you

Whether you're new to estate planning, need a refresher, or want to expand your skills, the Build Your Practice Estate Planning Series has something for you.

Step-by-Step Estate Planning I is a comprehensive overview of the foundational aspects of effective estate planning, including:

- The will drafting process
- Navigating tax considerations
- Understanding and using trusts
- Avoiding probate and guardianships
- Approaching marital property agreements
- Fulfilling important ethical obligations

Step-by-Step Estate Planning II builds on the fundamentals presented in Estate Planning I. You'll learn more advanced concepts such as:

- The twists and turns of estate taxes
- Incorporating retirement benefits into the plan
- Gifting through trusts
- Planning for nontraditional families
- Using generation-skipping transfer tax
- Leveraging the LLC

Register now!

Live Seminars

Dates

Step-by-Step Estate Planning I
Wednesday, January 30, 2019

Step-by-Step Estate Planning II
Thursday, February 28, 2019

Location

Radisson Milwaukee West
2303 N. Mayfair Rd., Hwy. 100 at North Ave.
Milwaukee, WI
(414) 257-3400

Credits

Step-by-Step Estate Planning I has been submitted to the Wisconsin Board of Bar Examiners for up to **7.5 CLE credits including 1 Ethics and Professional Responsibility credit**. The live seminar and live webcast on January 30, 2019 will also be submitted for Minnesota credit.

Step-by-Step Estate Planning II has been submitted to the Wisconsin Board of Bar Examiners for up to **7.0 CLE credits**. It does not qualify for EPR credits. The live seminar and live webcast on February 28, 2019 will also be submitted for Minnesota credit.

Real Property, Probate & Trust Law Section members save $50 and Young Lawyers save $20 on tuition for these programs!

See registration panel in this brochure for more information.

Who should attend

- Estate planners
- Elder law attorneys
- General practitioners
- New attorneys getting started in estate planning
- Established attorneys new to estate planning
- Experienced attorneys seeking a refresher

How you'll benefit

Step-by-Step Estate Planning I

- Learn the nuts and bolts of drafting basic wills
- Receive an overview of estate and gift taxes
- Explore the different types of trusts and how to use them in planning
- Understand power of attorney and health care advance directives
- Find out how marital property agreements fit in estate planning
- Identify and avoid ethical pitfalls

Step-by-Step Estate Planning II

- Discover how to draft in compliance with federal and Wisconsin estate taxes
- Know the rules of retirement benefits and IRAs
- Explore gifting techniques using trusts
- Learn planning strategies for second marriages, blended families, and unmarried couples
- Understand generation-skipping transfer taxes
- Find out how to use Family Limited Partnerships and LLCs

STEP-BY-STEP ESTATE PLANNING I — 7.5 CLE / 1.0 EPR

Take the first step in starting your estate planning practice!

Faculty

Philip J. Miller
Husch Blackwell LLP, Waukesha

Catherine M. Priebe
Certus Legal Group, Ltd., Milwaukee

Program Schedule

8:00 AM **Registration**

8:30 AM **Drafting a Basic Will**
- Initial client interview
- Obtaining the information
- Intestate rules
- Elements of a good document
- Pitfalls – the need for clarity
- Coordinating with other documents
- Execution
- Updating the will

Philip J. Miller

9:30 AM **An Introduction to Tax Issues in Estate Planning**
- Overview of the Federal Estate Tax
- Overview of the Federal Gift Tax
- Overview of the Wisconsin Estate Tax
- Working with the marital deduction and unified credit

Philip J. Miller

10:30 AM **Break**

10:45 AM **An Introduction to Tax Issues in Estate Planning (continued)**
- Reducing taxable estates through lifetime gifting
- Generation-skipping transfer tax and other issues

Philip J. Miller

11:00 AM **General Uses of Trusts in Estate Planning**
- Testamentary vs. living trusts
- Revocable vs. irrevocable trusts
- Common uses of trusts
- Probate avoidance
- Grantor vs. non-grantor trusts for income tax purposes

Catherine M. Priebe

12:00 PM **Lunch (on your own)**

1:00 PM **General Uses of Trusts in Estate Planning (continued)**
- Special trusts
- Trust modification/termination and use of nonjudicial settlement agreements

Catherine M. Priebe

1:15 PM **Avoiding Guardianship**
- Powers of attorney
- Advanced health care directives

Philip J. Miller

1:45 PM **Marital Property Agreements in Estate Planning**
- Default property classification rules
- Types of agreements
- Uses of agreements
- Traps for the unwary
- Special considerations for life insurance and retirement plans
- Planning for assets in common law jurisdictions
- Alternatives to marital property agreements

Catherine M. Priebe

2:45 PM **Break**

3:00 PM **Ethical Issues Faced by the Estate Planning Practitioner**
- Identifying your client
- Joint representation of spouses
- Conflict of interest
- Dealing with the disabled client
- Competence
- Confidentiality

Philip J. Miller
Catherine M. Priebe

4:00 PM **Question and Answer**

4:15 PM **Program Concludes**

Following program start time, webcast replay schedules will vary slightly from above listed times.

STEP-BY-STEP ESTATE PLANNING II — 7.0 CLE

Take your estate planning skills to the next level!

Faculty

Bradley J. Kalscheur
Michael Best & Friedrich LLP, Milwaukee

Philip J. Miller
Husch Blackwell LLP, Waukesha

Ann M. Rieger
Davis & Kuelthau, S.C., Brookfield

Program Schedule

8:00 AM **Registration**

8:30 AM **Drafting for Tax Issues**
- Overview of federal and Wisconsin estate taxes
- Marital deduction and portability
- Unified credit
- Formula clauses
- Powers of appointment
- Basis step-up issues
- Drafting with flexibility for the changing federal exclusion amount

Bradley J. Kalscheur

9:30 AM **Planning for Retirement Benefits and IRAs**
- Rules when death occurs before required beginning date
- Rules when death occurs after required beginning date
- Spouse vs. non-spouse beneficiary
- Trust as beneficiary
- Planning for a "stretch payout"

Philip J. Miller

10:15 AM **Break**

10:30 AM **Gifting Techniques Using Trusts**
- Objective of gifting in trust
- Advantages and disadvantages of trusts vs. outright gifts
- Planning for the annual exclusion
- Insurance trusts
- Grantor retained interest trusts
- Charitable trusts
- The growing importance of income tax planning for trusts

Ann M. Rieger

11:15 AM **Mine, Yours, and Ours: Planning for Second Marriages and Blended Families**
- Planning with prenuptial and marital property agreements
- Use of exemptions and exclusions
- Trusts and other estate planning documents
- Planning for unmarried persons and couples
- Gifting strategies

Bradley J. Kalscheur

12:00 PM **Lunch (on your own)**

1:00 PM **Generation-Skipping Transfer Tax Planning**
- Allocation of generation-skipping transfer tax exemption
- Drafting ideas
- Dynasty trusts

Philip J. Miller

2:00 PM **Break**

2:15 PM **Use of Family Limited Partnerships/LLCs**
- General concepts
- Discount planning
- Control issues
- Cash flow issues
- Income tax issues

Ann M. Rieger

3:15 PM **Ask the Panel: What Would You Like to Know?**
A time for open-ended questions for the presenters

Bradley J. Kalscheur, Philip J. Miller, Ann M. Rieger

4:00 PM **Program Concludes**

Following program start time, webcast replay schedules will vary slightly from above listed times.

About the Build Your Practice Series

The Build Your Practice Series from State Bar of Wisconsin PINNACLE® introduces you to the fundamentals of various practice areas. Gain the tools and information you need to develop a new area of practice and expand your firm's offerings. Topics include bankruptcy, consumer protection, elder law, estate planning, personal injury, residential real estate, traffic law, and worker's compensation. Build Your Practice Series programs are endorsed by the State Bar's Young Lawyers Division.

BUILD YOUR PRACTICE

The 2019 Build Your Practice Series programs are sponsored by:

BULTMAN Financial

Wisconsin Lawyers Mutual INSURANCE COMPANY

The Step-by-Step Estate Planning I and II programs are also sponsored by:

Wispact

BOOK SALE — *Eckhardt's Workbook for Wisconsin Estate Planners*

Save 20% on *Eckhardt's Workbook for Wisconsin Estate Planners*. Use discount code **CA2859** when you order online or by calling (800) 728-7788.* **Plus, all seminar attendees receive a free two-week trial of the *Books UnBound*® version.**

Demystify the estate planning process with the book that contains decades of expertise from some of Wisconsin's most respected estate planning attorneys. Topics include:

- Document drafting
- Filing procedures
- Nonprobate transfers
- Wills with and without trusts
- Death taxes
- And much more

Print Book: #AK0047; 902+ pp.; 6th Edition, 2014 (includes 2017-18 supplement)
Member: ~~$249~~ $199.20 | Nonmember: ~~$309~~ $247.20

***Books UnBound*® Subscription:** #AE0047
Member: ~~$159~~ $127.20 | **Nonmember:** ~~$199~~ $159.20

**Discount applies to both print and digital Books UnBound® editions of this title and cannot be applied to previous purchases. Offer valid as long as CLE credit is available for this program. For Books UnBound users, discount may be applied to purchase of individual Books UnBound title only and may not be used on purchase of full library.*

Additional Learning Opportunities

39th Annual Estate Planning Update

Learn best practices for advising a fiduciary under the new trust code. Gain insight into tax collection in estate and gift cases. Plus, explore a variety of issues in estate planning for small and modest estates. **7 CLE**

Webcast Replays: Dec. 6, 2018 | Dec. 10, 2018 | Dec. 18, 2018 | Dec. 26, 2018 | Dec. 29, 2018 | Jan. 3, 2019 | Jan 11, 2019 | Jan. 14, 2019 | Jan 29, 2019

On Borrowed Time: Emergency Estate Planning – 2018

Learn the Discover ways to overcome mental capacity, communication, and guardianship issues. Find out how banks, life insurance companies, and other financial institutions expedite estate planning needs. Understand actions to take based on the client's family structure or lack thereof, and more. **7 CLE**

***CLE OnDemand*™ Seminar:** #CA2772D | **Member:** $249 | **Nonmember:** $329

Estate Planning in the Wake of Tax Reform – 2018

Learn what has and hasn't changed due to the Tax Cuts and Jobs Act (TCJA). See how the TCJA will affect clients of varying net worth. In addition, learn about new pass-through entity rules in the TCJA. **1 CLE**

***CLE OnDemand*™ Seminar:** #CA2770D | **Member:** $89 | **Nonmember:** $139

Wisconsin Probate System: Forms and Procedures Handbook

It's your practical guide to informal and formal probate and summary procedures. Find a comprehensive summary of Wisconsin probate law. It also includes sample forms, letters, checklists, and other tools for successful probate. (Includes 2016-17 supplement)

Print Book: #AK0076; 719+ pp., 4th ed. 2012; **Member:** $219 | **Nonmember:** $269
***Books UnBound*® Subscription:** #AE0076 | **Member:** $159 | **Nonmember:** $199

Estate Planning/Probate Forms Library

Access nearly 300 forms, checklists, sample letters, sample documents, and more. Every document is fully customizable and regularly updated to ensure it complies with statutory specifications. Use it wherever you have an internet connection for fast, simple document preparation.

Online subscription: # FB7000 | **Member:** $129 (Available only to State Bar members)

WisDocs Probate (Document Assembly System)

Creating probate forms is a cinch with this powerful, user-friendly, mobile system. Easily compile forms for all types of probate in Wisconsin, including formal and informal probate, summary settlement, summary assignment, and more.

Online subscription: # DA0002; **Member/Nonmember:** $299 (Available only to attorneys)

Registration

Special tuition offers available for Step-by-Step Estate Planning I & II

*Real Property, Probate & Trust Law Section members save $50!**

RPPT Section members receive a $50 discount on the live and live webcast seminars and webcast replays of this program.

*Young Lawyers Save $20!***

PINNACLE knows that you're at the critical point in your career where you're developing your skills and practice, which is why Young Lawyers Division Members receive $20 off any of the Build Your Practice seminars.

** The $50 Real Property, Probate and Trust Law section member discount only applies to live, live webcast, and webcast replay versions of this seminar – not CLE OnDemand. RPPT members using Ultimate Passes, other CLE passes, or other discounts are not eligible for this offer. The RPPT Section may discontinue this discount at any time.*

*** Young Lawyers Division Members: State Bar member attorneys 36 years of age or younger or within 5 years of admission to the State Bar of Wisconsin. If you've opted out of YLD, you will not receive this discount. This discount cannot be combined with other discount offers.*

Online: **www.wisbar.org/seminars** *credit card or Ultimate Pass only*

Phone: **(800) 728-7788 »** *credit card or Ultimate Pass only*

Fax: **(608) 257-5502 »** *credit card or Ultimate Pass only*

Mail: **State Bar PINNACLE Registrations P.O. Box 7158, Madison, WI 53707-7158** *check, credit card, Passbooks, or Ultimate Pass*

State Bar CLE/PINNACLE Passbook Registrations: Passbook Certificates must be received by the State Bar at least one business day prior to the event. For live seminars, walk-in registrations with Passbook Certificates are welcome.

Registration Cancellations: Please visit **wisbar.org/cancellation_policy** for information on PINNACLE registration cancellation policies.

Course materials for those attending the seminar

Course materials are provided in PDF format and are downloadable from *my*StateBar on wisbar.org up to four days prior to and 90 days after your seminar. The PDF format is ideal for creating an electronic library that is easily stored, searched, and shared. Use a program like Adobe Reader or GoodReader for iPad to access the files from your computer, tablet, or mobile device during the seminar to make notes electronically, or print relevant sections ahead of time. **For live seminar attendees who prefer a printed format, please select the tuition option that includes printed materials for an additional $20.**

NOTICE: By attending this State Bar event, you understand and agree that you may be photographed and/or electronically recorded during the event and you hereby grant to the State Bar the right to use and distribute your name and likeness for promotional or educational purposes without monetary compensation. The State Bar assumes no liability for such use.

Build Your Practice Estate Planning Series

Priority Code: S 3 6 8 9 B

SEMINAR TUITION for *EACH* program	LIVE SEMINAR: With PRINTED Course Materials	LIVE SEMINAR: With Downloadable (PDF) Course Materials	WEBCAST SEMINAR: With Downloadable (PDF) Course Materials
☐ State Bar Member	☐ $239	☐ $219	☐ $249
☐ RPPT Member*	☐ $189	☐ $169	☐ $199
☐ YLD Member**	☐ $219	☐ $199	☐ $229
☐ Nonmember	☐ $319	☐ $299	☐ $329
☐ Ultimate Pass Subscriber	☐ $20	☐ $0	☐ $0
☐ Passbook Certificate User	☐ $20 + 1 Certificate	☐ 1 Certificate	☐ 1 Certificate

I will attend the following seminar(s):

BYP: Step-by-Step Estate Planning I

- ☐ Live Seminar – Wednesday, January 30, 2019 – Milwaukee
- ☐ Live Webcast – Wednesday, January 30, 2019
- ☐ Webcast Replay – Friday, February 15, 2019
- ☐ Webcast Replay – Wednesday, February 20, 2019
- ☐ Webcast Replay – Tuesday, February 26, 2019
- ☐ Webcast Replay – Thursday, March 7, 2019
- ☐ Webcast Replay – Monday, March 11, 2019

BYP: Step-by-Step Estate Planning II

- ☐ Live Seminar – Thursday, February 28, 2019 – Milwaukee
- ☐ Live Webcast – Thursday, February 28, 2019
- ☐ Webcast Replay – Wednesday, March 13, 2019
- ☐ Webcast Replay – Monday, March 18, 2019
- ☐ Webcast Replay – Friday, March 29, 2019
- ☐ Webcast Replay – Tuesday, April 2, 2019
- ☐ Webcast Replay – Thursday, April 11, 2019

☐ Lawyer State Bar Member No.____________________

☐ Nonlawyer Profession ____________________

Name ____________________

Firm Name ____________________

Address ____________________

City/State/Zip ____________________

Phone Number ____________________

Email ____________________

Payment: Tuition Amount Enclosed $__________

☐ State Bar Passbook Certificate (enter certificate number) # ____________________

☐ Check enclosed (payable to State Bar PINNACLE)

☐ Ultimate Pass Gold Subscriber

☐ Ultimate Pass Silver Subscriber

☐ VISA ☐ MasterCard ☐ American Express ☐ Discover Exp. Date ________________

Card No.____________________

Signature ____________________

To purchase written course materials for those **not** attending this program, contact the State Bar at (800) 728-7788.

Mail to: State Bar PINNACLE Registrations
P.O. Box 7158
Madison, WI 53707-7158

Event Codes: EP1 – CA2859 L W R R2 R3 R4 R5
EP2 – CA2860 L W R R2 R3 R4 R5