



Step-by-Step Estate Planning II

Program dates start Thursday, May 27. Register today!

7 CLE

Step-by-Step Estate Planning II

Endorsed by the State Bar of Wisconsin's Real Property, Probate & Trust Law Section and Young Lawyers Division

Advance your skills

Step-by-Step Estate Planning II builds on the foundation of *Estate Planning I*. It's designed for attorneys with some estate planning experience who want to learn more advanced concepts and their applications.

Receive an overview of federal and Wisconsin estate taxes and go into greater depth on topics such as:

- The ins and outs of gifting in trust
- The rules of retirement benefits and IRAs
- Unique estate planning needs of unmarried individuals, second marriages, and blended families
- How to use family limited partnerships or LLCs in estate planning

Who should attend:

- Estate planners
- Elder law attorneys
- General practitioners
- Young Lawyers Division members
- Real Property, Probate & Trust Law Section members
- New attorneys starting out in estate planning
- Established attorneys new to estate planning
- Experienced estate planners seeking a refresher

Register now!

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. Build Your Practice Series programs are endorsed by the State Bar's Young Lawyers Division.



Dates

Webcast Seminar

Thursday, May 27, 2021
Friday, June 4, 2021
Thursday, June 10, 2021
Wednesday, June 16, 2021
Tuesday, June 22, 2021
Monday, June 28, 2021
Wednesday, July 7, 2021
Friday, July 16, 2021
Thursday, July 22, 2021

The May 27, 2021 presentation will feature a mix of prerecorded and live content, including a live Q&A with presenters. All portions of this program for subsequent webcast dates will be prerecorded.

Credits

Step-by-Step Estate Planning II will be submitted to the Wisconsin Board of Bar Examiners for up to **7 CLE credits**. It does not qualify for EPR credits.

Registration

Online: www.wisbar.org/seminars

Phone: (800) 728-7788

Fax: (608) 257-5502

Mail: State Bar PINNACLE Registrations

P.O. Box 7158

Madison, WI 53707-7158

State Bar CLE/PINNACLE Passbook Registrations: Passbook Certificates must be received by the State Bar at least one business day prior to the event.

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 *myStateBar* on wisbar.org up to two days prior to and 90 days after your seminar.

Real Property, Probate & Trust Law Section members save \$50! This RPPT Section member discount applies only to the webcast seminar – not *CLE OnDemand*. RPPT Section 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 save \$20! Young Lawyers Division Members receive \$20 off any of the Build Your Practice Series seminars. Young Lawyers Division members are State Bar member attorneys 36 years of age or younger or within five years of admission to the State Bar of Wisconsin. **(If you've opted out of YLD, you will not receive this discount.)**

Schedule

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 Break

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, schedule will vary slightly from above listed times.

Faculty

Bradley J. Kalscheur

Michael Best & Friedrich LLP Milwaukee

Philip J. Miller

Husch Blackwell LLP, Milwaukee

Ann M. Rieger

Davis & Kuelthau, S.C., Brookfield

Start at the beginning with *Step-by-Step Estate Planning I*

Step-by-Step Estate Planning I is a comprehensive overview of the foundational aspects of effective estate planning. It's designed for attorneys new to the practice area or who want a review of the basics, including will drafting, powers of attorney, and trusts. Learn more and register at wisbar.org/CA3178

Book Sale – Wisconsin Probate System: Forms and Procedures Handbook

SAVE 20% on *Wisconsin Probate System: Forms and Procedures Handbook*.^{*} Streamline the probate process with the indispensable resource many Wisconsin attorneys have come to rely on. The latest revision includes e-filing instructions and tips.

Use discount code **CA3179** when you order online at wisbar.org or call (800) 728-7788. Plus, all seminar attendees receive a free two-week trial of the *Books UnBound*[®] version.

Print Book: #AK0076; 750+ pp.; 5th ed., 2018-19
Member: ~~\$245~~ \$196 | **Nonmember:** ~~\$310~~ \$248

Books UnBound[®] Subscription: #AE0076_SUB
Member: ~~\$190~~ \$152 | **Nonmember:** ~~\$237.50~~ \$190

*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.

Other Learning Opportunities

Issues and Remedies in Inheritance Litigation – 2021

Learn strategies for contesting and defending cases involving common inheritance disputes. Sort out finances after funds have been transferred to a beneficiary through a joint account. Protect the trustee from liability with best practices for distributions. Resolve property division disputes within blended families.

CLE OnDemand Seminar: CA3141D; **Member:** \$109 | **Nonmember:** \$159

Wisconsin Judicial Benchbooks Vol. V: Probate, Guardianship, and Mental Health

It's the ultimate guide to case prep and litigation in these special situations. Find explanations of formal and informal probate, probate alternatives, guardianship and conservatorship, plus AODA, criminal, and mental commitments. (Includes 2018-19, 2019-20, and 2020-21 supplements).

Print Book: #AK0029; 520+ pp.; 5th ed.; 2016-17; **Member:** \$169 | **Nonmember:** \$212
Books UnBound[®] Subscription: #AE0029_SUB; **Member:** \$180 | **Nonmember:** \$225

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; **Lawyers Only:** \$299

This program is sponsored by:



Step-by-Step Estate Planning II

Priority Code: S 3 9 8 1 B

SEMINAR TUITION <i>With downloadable (PDF) Course Materials</i>	WEBCAST SEMINAR:
<input type="checkbox"/> State Bar Member	<input type="checkbox"/> \$259
<input type="checkbox"/> RPPT Member**	<input type="checkbox"/> \$209
<input type="checkbox"/> YLD Member***	<input type="checkbox"/> \$239
<input type="checkbox"/> Nonmember	<input type="checkbox"/> \$339
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Payment: Tuition Amount Enclosed \$ _____

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Event Code: CA3179 W R R2 R3 R4 R5 R6 R7 R8