



Step-by-Step Estate Planning II

Program dates start Thursday, May 5. 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

Take your skills a step further

Take your estate planning prowess to the next level with **Step-by-Step Estate Planning II**. It builds on the foundation of Estate Planning I and is designed for attorneys with some estate planning experience who want to learn more advanced concepts and their practical applications.

You'll cover topics such as gifting in trust; the rules of retirement benefits and IRAs; and how to use family limited partnerships in estate planning.

How you'll benefit:

- Go beyond the basics to gain an understanding of estate taxes
- Learn the ins and outs of gifting in trust
- Become familiar with the rules of retirement benefits and IRAs
- Explore the unique estate planning needs of unmarried cohabitating partners, second marriages, and blended families.
- Understand how to use family limited partnerships or LLCs in estate planning
- Expand your practice by offering more estate planning services

Who should attend:

- Estate planners
- Elder law practitioners
- General practitioners
- Young Lawyers Division members
- Attorneys new to estate planning
- Experienced estate planners seeking a refresher

Register now!

Start at the beginning

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/CA3284.

Dates / Location

In-Person Seminar – Madison

Thursday, May 5, 2022
State Bar Center
5302 Eastpark Blvd., Madison, WI
(608) 257-3838

Live Webcast

Thursday, May 5, 2022

Webcast Replays

Friday, May 13, 2022
Monday, May 16, 2022
Friday, May 20, 2022
Wednesday, May 25, 2022
Monday June 6, 2022
Thursday, June 16, 2022
Wednesday, June 22, 2022
Tuesday, June 28, 2022

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/cancellations 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.

COVID-19 Safety Information: In-person attendance for this program is limited and registration is offered on a first-come, first-served basis. As of the time of this publication, walk-in registrations will not be allowed, attendees are asked to wear masks and to either be vaccinated or have a negative COVID-19 test administered within 48 hours of the event. Complete and current safety guidelines can be found at wisbar.org/covidsafety.

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

8:00 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
- Spousal Limited Access Trusts (SLATs)
- 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 (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, schedule will vary slightly from above listed times.

Faculty

Bradley J. Kalscheur

Michael Best & Friedrich LLP, Milwaukee

Ann M. Rieger

Davis & Kuelthau, S.C., Brookfield

Philip J. Miller

Husch Blackwell LLP, Milwaukee

Credits

This program will be submitted to the Wisconsin Board of Bar Examiners for **7 CLE credits**. It does not qualify for EPR credits.

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.



Book Sale!

Eckhardt's Workbook for Wisconsin Estate Planners

SAVE 20% on Eckhardt's Workbook for Wisconsin Estate Planners.* In it, you'll find decades of expertise from some of Wisconsin's most respected estate planners. Plus, all seminar attendees receive a free two-week trial of the Books UnBound® version.

Use discount code **CA3290** when you order online at wisbar.org/AK0047 or by calling (800) 728-7788.

Print Book: #AK0047; 930+ pp.; 7th ed. 2018-19 (Includes 2020-21 supplement)
Member: ~~\$290~~ \$232 | **Nonmember:** ~~\$363~~ \$290.40

Books UnBound Subscription: #AE0047_SUB
Member: ~~\$199~~ \$159.20 | **Nonmember:** ~~\$248.75~~ \$199

*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

Handling a Basic Probate

Learn what to do at every step of a basic probate – from the client conference and initiation of the estate to the final accounting, closing, and distribution. You'll hear practical advice for making probate as painless as possible so you can guide clients through one of life's most challenging times. **6 CLE**

Webcast Seminar: Mar. 30, 2022 | Apr. 5, 2022 | Apr. 14, 2022 | Apr. 22, 2022
Apr. 28, 2022 | May 4, 2022

Wisconsin Probate System: Forms and Procedures Handbook

Find answers to your probate questions, including a comprehensive summary of Wisconsin probate law, sample forms, letters, checklists, and other helpful tools. The Handbook's straightforward approach will help you streamline the probate process. (Includes 2020-21 supplement)

Print Book: #AK0076; 750+ pp.; 5th ed.; 2018-19; **Member:** \$255 | **Nonmember:** \$319
Books UnBound Subscription: #AE0076_SUB; **Member:** \$199 | **Nonmember:** \$248.75

Estate Planning/Probate Forms Library

Access current, high-quality forms from anywhere you have an internet connection. Easily modify and adapt forms to fit your needs. When you're ready to save time and improve accuracy in your estate planning and probate practice, the forms library is your solution!

Online Subscription: #FSFB7000; **Members Only:** \$149
(Discounts available on multi-user subscriptions.)

This program is sponsored by:



Step-by-Step Estate Planning II

Priority Code: S 4 0 6 4 B

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<input type="checkbox"/> State Bar Member	<input type="checkbox"/> \$239	<input type="checkbox"/> \$269
<input type="checkbox"/> Nonmember	<input type="checkbox"/> \$319	<input type="checkbox"/> \$349
<input type="checkbox"/> RPPT Section Member*	<input type="checkbox"/> \$189	<input type="checkbox"/> \$219
<input type="checkbox"/> YLD Member**	<input type="checkbox"/> \$219	<input type="checkbox"/> \$249
<input type="checkbox"/> Ultimate Pass Gold/Silver	<input type="checkbox"/> \$0	<input type="checkbox"/> \$0
<input type="checkbox"/> Ultimate Pass Bronze	<input type="checkbox"/> \$239	<input type="checkbox"/> \$0
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Lawyer State Bar Member No. _____

Nonlawyer Profession _____

Name _____

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PAYMENT: Tuition Amount Enclosed \$ _____

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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.

Event Code: CA3290 M W R R2 R3 R4 R5 R6 R7 R8

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