STATE BAR OF WISCONSIN PINNACLE

Your Practice. Our Purpose.

Step-by-Step Estate Planning I

and

Step-by-Step Estate Planning II

Program dates start January 25. Register today!

Estate Planning I
7.5 CLE | 1 EPR

Estate Planning II
6. 5 CLE

Step-by-Step Estate Planning I & Step-by-Step Estate Planning II

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

We've got plans for you

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

RPPT Section members SAVE $50 and YLD members SAVE $20 on tuition for these programs!

Who should attend:

- Estate planners
- Elder law attorneys
- General practitioners
- Attorneys new to estate planning
- Experienced attorneys seeking a refresher

Step-by-Step Estate Planning I gives you a comprehensive overview of the foundational aspects of effective estate planning.

How you'll benefit:

- Learn the fundamentals of drafting basic wills
- Receive an introduction to estate and gift taxes
- Explore different types of trusts and how to use them in planning
- Understand power of attorney and health care advanced directives
- Examine how marital property agreements can impact estate plans
- Identify and avoid potential ethical pitfalls in estate planning practice

Step-by-Step Estate Planning II covers more advanced concepts and planning strategies for more complicated estates.

How you'll benefit:

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

Register now!

Step-by-Step Estate Planning I

Take the first step in starting your estate planning practice!

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
- Working with the marital deduction and federal exemption

Philip J. Miller

10:30 AM **Break**

10:45 AM **An Introduction to Tax Issues in Estate Planning (continued)**
- Reducing taxable estates through lifetime giving
- 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 a disabled client
- Competence
- Confidentiality

Philip J. Miller
Catherine M. Priebe

4:00 PM **Question & Answer**

4:15 PM **Program Concludes**

Following program start time, schedule will vary slightly from above listed times.

Faculty

Philip J. Miller
Husch Blackwell LLP
Milwaukee

Catherine M. Priebe
Certus Legal Group, Ltd.
Milwaukee

Credits

Step-by-Step Estate Planning I will be submitted to the Wisconsin Board of Bar Examiners for **7.5 CLE credits including 1 ethics and professional responsibility credit**.

Dates Location

In-Person Seminar – Madison

Wednesday, January 25, 2023
State Bar Center
5302 Eastpark Blvd.
Madison, WI
(608) 257-3838

Live Webcast

Wednesday, January 25, 2023

Webcast Replay

Tuesday, January 31, 2023
Thursday, February 2, 2023
Monday, February 6, 2023
Wednesday, February 15, 2023
Monday, February 20, 2023
Monday, February 27, 2023
Thursday, March 9, 2023
Wednesday, March 15, 2023

Book Bonus!

Eckardt's Workbook for Wisconsin Estate Planners

Step-by-Step Estate Planning I attendees will enjoy a **free two-week trial** of the *Eckardt's Workbook for Wisconsin Estate Planners* Books UnBound® title and an invitation to **save 20%** on either a one-year subscription to the Books UnBound title or purchase of the print book.* You'll find decades of expertise from some of Wisconsin's most respected estate planning attorneys.

** Attendees will receive information to access the free trial and discount via email after attending the program. 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.*

Step-by-Step Estate Planning II

Take your estate planning skills to the next level!

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 (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

2:10 PM **Break**

2:25 PM **Use of Family Limited Partnerships/LLCs**
- General concepts
- Discount planning
- Control issues
- Cash flow issues
- Income tax issues
- Use for Family Vacation Home

Ann M. Rieger

3:30 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
Amundsen Davis LLC
Brookfield

Credits

Step-by-Step Estate Planning II will be submitted to the Wisconsin Board of Bar Examiners for **6.5 CLE credits**. It does not qualify for EPR credit.

Dates Location

In-Person Seminar – Madison

Wednesday, February 8, 2023
State Bar Center
5302 Eastpark Blvd.
Madison, WI
(608) 257-3838

Live Webcast

Wednesday, February 8, 2023

Webcast Replay

Thursday, February 16, 2023
Tuesday, February 21, 2023
Monday, February 27, 2023
Friday, March 10, 2023
Wednesday, March 15, 2023
Monday, March 20, 2023
Thursday, March 30, 2023

Registration

ONLINE: 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. For in-person seminars, walk-in registrations using Passbook Certificates are also welcome.

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

Course Materials for Attendees: Course materials are provided in PDF format and are downloadable from *my*StateBar on wisbar.org up to two days prior to and 90 days after your seminar.

COVID-19 Safety Information: Complete and current safety guidelines can be found at **wisbar.org/covidsafety**.

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.)

RPPT Section members save $50 Real Property, Probate and Trust Law Section members receive $50 off tuition for the in-person, live webcast, and webcast replay presentations of these seminars. RPPT members with Ultimate Passes, other CLE passes, or PINNACLE discounts are not eligible for this discount. The RPPT Section may discontinue this discount at any time.

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.

Step-by-Step Estate Planning I & II

Priority Code: S 4 1 8 2 B

SEMINAR TUITION *(For each individual program)*	IN-PERSON SEMINAR	WEBCAST SEMINAR
☐ State Bar Member	☐ $239	☐ $269
☐ Nonmember	☐ $319	☐ $349
☐ RPPT Section Member*	☐ $189	☐ $219
☐ YLD Division Member**	☐ $219	☐ $249
☐ Ultimate Pass Gold/Silver	☐ $0	☐ $0
☐ Ultimate Pass Bronze	☐ $239	☐ $0
☐ Passbook Certificate	☐ 1 Certificate	☐ 1 Certificate

I will attend the following seminar(s):

Step-by-Step Estate Planning I
- ☐ **In-Person Seminar:** Wednesday, Jan. 25, 2023 | Madison
- ☐ **Live Webcast:** Wednesday, Jan. 25, 2023
- ☐ **Webcast Replay:** ________________________ (Date you will attend)

Step-by-Step Estate Planning II
- ☐ **In-Person Seminar:** Wednesday, Feb. 8, 2023 | Madison
- ☐ **Live Webcast:** Wednesday, Feb. 8, 2023
- ☐ **Webcast Replay:** ________________________ (Date you will attend)

☐ 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 ☐ Ultimate Pass Silver ☐ Ultimate Pass Bronze
☐ VISA ☐ MasterCard ☐ American Express ☐ Discover Exp. Date ______________
Card No.________________________
Signature________________________

***The $50 Real Property, Probate and Trust Law (RPPT) Section discount** applies only to the in-person and webcast presentations of these seminars – not CLE OnDemand. RPPT members with Ultimate Passes, other CLE passes, or PINNACLE discounts are not eligible for this discount. 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 five years of admission to the State Bar of Wisconsin. If you've opted out of YLD, you will not receive this discount.

Mail to: State Bar PINNACLE Registrations
P.O. Box 7158
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EP1: C A 3 4 0 1 W R R2 R3 R4 R5 R6 R7 R8
EP2: C A 3 4 0 2 W R R2 R3 R4 R5 R6 R7