



STATE BAR
OF WISCONSIN

P.O. Box 7158, Madison, WI 53707-7158

46th Annual Estate Planning Update

CREDIT HOURS: 7.5 CLE credits

IN-PERSON SEMINAR: Friday, November 7, 2025

LIVE WEBCAST: Friday, November 7, 2025

WEBCAST REPLAYS: Saturday, November 15, 2025
Monday, November 17, 2025
Tuesday, November 25, 2025
Thursday, December 4, 2025
Friday, December 12, 2025
Tuesday, December 16, 2025
Monday, December 22, 2025
Tuesday, December 30, 2025
Wednesday, January 7, 2026
Thursday, January 15, 2026
Friday, January 23, 2026
Tuesday, January 27, 2026



STATE BAR OF WISCONSIN
PINNACLE

46th Annual Estate Planning Update



7.5 CLE

Program dates start November 7.
Register today!

46th Annual Estate Planning Update



Endorsed by the Real Property, Probate and Trust Law Section of the State Bar of Wisconsin

Planning for tomorrow, today

Estate planning strategies must evolve as quickly as the laws that shape them. New tax considerations, federal rulings, and state-level developments continue to influence how practitioners safeguard wealth and guide families through transitions. The **46th Annual Estate Planning Update** offers a full day of timely analysis and practical commentary from experienced attorneys and professionals. From recent case law to regulatory updates, you'll receive the knowledge and tools you need to keep your planning skills sharp and your clients protected.

Register now!

HOW YOU'LL BENEFIT

- Confidently advise clients with the most current estate planning strategies
- Gain practical tools for preserving wealth in small and modest estates
- Maximize high exemptions with strategic portability elections
- Sharpen your ability to resolve creditor issues after death
- Provide clear guidance on charitable giving options to maximize deductions
- Avoid costly penalties by ensuring compliance with new Financial Crimes Enforcement Network (FinCEN) obligations
- Expand your planning toolkit to serve families across generations

DATES & LOCATION

IN-PERSON SEMINAR — MADISON

Friday, November 7, 2025

State Bar Center

5302 Eastpark Blvd., Madison, WI
(608) 257-3838

LIVE WEBCAST

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PROGRAM SPONSORS



Real Property, Probate and Trust Law Section members **SAVE \$25 on tuition for this program!**

See tuition chart in this brochure for complete details about this offer. When registering online, Section members must be logged in to their wisbar.org account to view the discounted tuition option.

NOT A SECTION MEMBER? Join today to save on tuition to the in-person or webcast versions of this program and to gain access to additional valuable section resources and benefits. Visit wisbar.org/sections to join.

SCHEDULE

8:00 AM Registration

8:30 AM Welcome and Introductions

8:35 AM Recent Developments in Estate Planning

- Federal estate and gift taxes—cases and rulings
- Federal legislation, regulations, and reports
- Wisconsin updates in legislation and case law
- Relevant matters in other jurisdictions

Joseph M. Higgins, H. Wes Taylor

9:50 AM Break

10:05 AM Charitable Contributions — Maximizing Deductions in 2025 and Beyond

- Contemporaneous written acknowledgement trap
- Qualified appraisal trap
- Using donor advised funds
- The new 2/37 haircut
- Qualified charitable distributions from IRAs

Randy S. Nelson

10:55 AM Conservation Easement: A Guide to Preservation of Land

- What is a conservation easement?
- Requirements for a valid conservation easement
- Tax benefits to conservation easements

Melissa S. Kampmann

11:45 AM Lunch (on your own)

1:00 PM Portability Elections in the High-Exemption Era

- Common misconceptions about relaxed valuation
- When filing for portability provides value
- Considerations with blended families
- Portability versus bypass trust strategies

Jamie B. Barwin

1:50 PM Debts and Creditor Claims After Death: What Wisconsin Lawyers Should Know

- Process in probate
- Debts and non-probate assets
- Impact of the Marital Property Act
- To probate or not: insolvent estates

Alexis J. Witte

2:40 PM Break

2:55 PM Key Issues in 2025 Tax Planning for Small to Medium Sized Estates

- Planning to optimize basis adjustments
- Upward gifting
- When to make a reverse QTIP election
- Selecting the right powers of appointment
- Avoiding GST tax for irrevocable trusts

T. Samuel Azinger

3:45 PM FinCEN Residential Real Estate Reporting Requirements

- Identify which real estate deals must be reported to FinCEN
- Clarify who is responsible for filing with FinCEN
- Outline required details for a complete report
- Highlight consequences for non-compliance and underreporting

Cheryl A. Hipenbecker, Scott Hutchison

4:35 PM Program Concludes

Following start time, schedule may vary slightly from above. All times are Central Time Zone.

FACULTY

PROGRAM CHAIRS & PRESENTERS

Melissa S. Kampmann, Ruder Ware, L.L.S.C., Wausau

Randy S. Nelson, von Briesen & Roper, S.C., Milwaukee

PRESENTERS

T. Samuel Azinger, O'Leary-Guth Law Office, S.C., Mequon

Jamie B. Barwin, von Briesen & Roper, S.C., Milwaukee

Joseph M. Higgins, Foley & Lardner LLP, Madison

Cheryl A. Hipenbecker, Knight Barry Title, Inc., Milwaukee

Scott J. Hutchison, Knight Barry Title, Inc., Milwaukee

H. Wes Taylor, Foley & Lardner LLP, Madison

Alexis J. Witte, von Briesen & Roper, S.C., Milwaukee

CREDITS

This program will be submitted to the Wisconsin Board of Bar Examiners for **7.5 CLE credits**. It does not qualify for EPR credit.

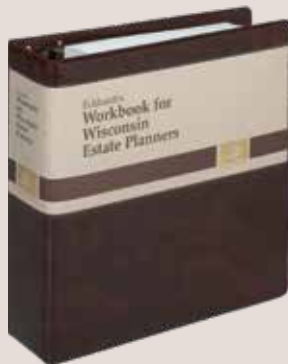
BOOK BONUS!

Eckhardt's Workbook for Wisconsin Estate Planners

SAVE 15% on *Eckhardt's Workbook for Wisconsin Estate Planners*.^{*} This best seller is your source for mastering the increasingly complex subject of estate planning. Use **discount code CA3815** when you order online or by calling (800) 728-7788.

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ADDITIONAL LEARNING OPPORTUNITIES

Copyright Issues in Estate and Marital Planning

Your clients may own copyrights without even realizing it. Learn how to spot and plan for these intangible assets in estate and marital planning, from ownership and transfers to termination rights and real-world disputes like Cher's suit for unpaid royalties.

CREDITS: 1 CLE | **CLE ONDEMAND:** CA3797



Wisconsin Probate System: Forms and Procedures Handbook

Find the guidance you need to probate an estate accurately and efficiently with this comprehensive summary of Wisconsin law. With straightforward explanations plus sample forms, letters, and checklists, this *Handbook* helps you simplify and streamline the probate process.

PRINT BOOK: AK0076 | **BOOKS UNBOUND:** AE0076_SUB

Estate Planning/Probate Forms Library

Access more than 300 customizable, up-to-date estate planning and probate documents all in one searchable online library. Exclusively available to State Bar of Wisconsin members, this library streamlines your workflow – from motions and notices to wills, trusts, and powers of attorney.

MEMBERS ONLY – ONLINE SUBSCRIPTION: FSFB7000



TUITION

	IN-PERSON	WEBCAST
State Bar Member	\$259	\$289
Nonmember	\$339	\$369
RPPT Section Member*	\$234	\$264
Ultimate Pass Gold/Silver	\$0	\$0
Ultimate Pass Bronze	\$259	\$0
Passbook Certificate	1 Certificate	1 Certificate

*The **Real Property, Probate and Trust Law (RPPT) Section \$25 discount** applies only to the in-person and webcast presentations of this seminar — **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.

REGISTRATION & GENERAL INFO

ONLINE: wisbar.org/seminars

PHONE: (800) 728-7788

MAIL/FAX: Visit wisbar.org/regform for registration form



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COURSE MATERIALS: Course materials are provided to seminar attendees in PDF format and are downloadable from *myStateBar* on wisbar.org up to two days prior to and 90 days after your seminar.

CANCELLATIONS: Please visit wisbar.org/cancellations for information on PINNACLE registration cancellation policies.

ACCOMMODATIONS: If you need special accommodations, please contact us at (800) 728-7788, ext. 6142 at least three weeks prior to the program date so we can make appropriate arrangements.

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Event Code: CA3815 Priority Code: S4655B