

# Planning the Taxable Estate

Highlights include:

- ◆ Charitable planning
- ◆ The unlimited marital deduction
- ◆ Pending tax law changes and inter vivos gift planning
- ◆ Retirement plans, IRAs, and Oregon income tax
- ◆ Ethics in estate planning

Click here to  
register online!

*Cosponsored by the Estate Planning and  
Administration Section*

Friday, November 7, 2008  
9 a.m.–4:30 p.m.

Oregon Convention Center  
Portland, Oregon

5.5 General CLE credits and 1 Ethics credit



# Planning the Taxable Estate

# Video Replays

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**Friday, November 7, 2008**

5.5 General CLE credits and 1 Ethics credit

Oregon Convention Center  
777 N.E. Martin Luther King Jr. Blvd.  
Portland, Oregon

**P**RESERVING YOUR CLIENTS' ASSETS IS A VITAL ASPECT OF ESTATE planning. This information-packed seminar will guide you through a variety of issues that affect taxable estates.

Charitable planning considerations will be explored, such as income tax rules on lifetime gifts and split-interest gifts. Examine various aspects of the unlimited marital deduction, including selection factors and tax pitfalls to avoid. Gain an understanding of the effect of pending tax law changes on inter vivos gift planning, how to handle transfers of closely held business or property interests, and the impact of interest rate fluctuations. Retirement plans and IRAs will be reviewed, with a focus on planning for the surviving spouse, the separate share rule, and Oregon income tax issues. Take a look at postmortem planning and options, including Oregon's special marital property election and powers of appointment. Obtain ethics credit by learning the importance of identifying your client and how to address spousal and multi-generational client conflicts.

*Remember—Estate Planning and Administration Section members receive a \$20 discount off registration rates!*

Register by using this form or calling the OSB CLE Service Center at (503) 431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413. For a full listing of OSB CLE seminars, please visit [www.osbarcle.org](http://www.osbarcle.org).

This seminar will be videotaped and shown in its entirety at the following locations if three or more registrations are received at least a week prior to the replay date. To find out if a replay will be shown, please click on the Seminars Calendar at [www.osbarcle.org](http://www.osbarcle.org) and select the date of the scheduled video replay.

- ◆ **Astoria**  
**Friday, January 30**  
Di Bartolomeo Law Office  
1139 Exchange St.
- ◆ **Bend**  
**Friday, January 23**  
Miller Nash LLP  
1567 S.W. Chandler Ave.  
Suite 204
- ◆ **Coos Bay**  
**Friday, January 23**  
Daniel M. Hinrichs PC  
590 Commercial Ave.
- ◆ **Eugene**  
**Friday, January 30**  
Gaydos Churnside & Balthrop PC  
440 E. Broadway, Suite 300
- ◆ **Grants Pass**  
**Thursday, January 22**  
Josephine County Courthouse  
Room 222  
N.W. 6th and "C" Streets
- ◆ **Hood River**  
**Friday, January 23**  
Wyers Haskell Davies PC  
216 Columbia
- ◆ **Klamath Falls**  
**Friday, January 23**  
Boivin Uerlings & Dilaconi PC  
803 Main St., Suite 201
- ◆ **LaGrande**  
**Friday, January 23**  
Mautz Baum & O'Hanlon LLP  
1902 Fourth St.
- ◆ **Medford**  
**Friday, January 30**  
Frohnmyer Deatherage  
2592 E. Barnett Road
- ◆ **Newport**  
**Friday, January 30**  
Macpherson Gintner & Diaz  
423 North Coast Highway
- ◆ **Pendleton**  
**Friday, January 30**  
Mautz Baum & O'Hanlon LLP  
101 S.E. Byers Ave.
- ◆ **Redmond**  
**Friday, January 30**  
Bryant Emerson & Fitch  
888 W. Evergreen
- ◆ **Roseburg**  
**Thursday, January 22**  
Douglas County Counsel's Office  
Law Library, Room 319  
1036 S.E. Douglas
- ◆ **Salem**  
**Friday, January 23**  
The Vandermay Law Firm  
Capitol Center Building  
388 State St., Suite 340
- ◆ **Tigard**  
**Wednesday, January 28**  
Oregon State Bar Center  
16037 S.W. Upper Boones Ferry Rd.
- ◆ **Vale**  
**Friday, January 23**  
Butler & Looney PC  
292 Main St. S.

# Planning the Taxable Estate—Friday, November 7, 2008

8:00 Registration

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9:00 **The Nuts and Bolts of Ethics in Estate Planning**

- ◆ The importance of identifying your client
- ◆ Spousal and multi-generational client conflicts
- ◆ Billing practices

**Dayna E. Underhill**, *Hinshaw & Culbertson LLP, Portland*  
**Allison D. Rhodes**, *Hinshaw & Culbertson LLP, Portland*

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10:00 **The Unlimited Marital Deduction: Exploring its Nooks and Crannies**

- ◆ Still the most important tool for the estate planner
- ◆ Factors to consider in selecting one of the eight optimum marital formula clauses
- ◆ When to use a limited formula clause
- ◆ Tax pitfalls to avoid in funding the marital trust
- ◆ Increased use of the “dynasty trust”

**Joseph J. Hanna, Jr.**, *Hanna Strader PC, Portland*

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11:00 Break

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11:15 **Considerations for Charitable Planning**

- ◆ Lifetime gifts: income tax rules
- ◆ Drafting for charitable gifts at death
- ◆ Split-interest gifts: CRATs, CRUTs, and CLTs
- ◆ Private foundations

**Penny H. Serrurier**, *Stoel Rives LLP, Portland*

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12:15 Lunch

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1:15 **Gifts in the Light of the Sunset**

- ◆ Effect of pending tax law changes on inter vivos gift planning
- ◆ Transfers of closely held business or property interests
- ◆ Transfers with retained interest
- ◆ Impact of interest rate fluctuations

**Ian T. Richardson**, *Gleaves Swearingen Potter & Scott LLP, Eugene*

2:15 **Retirement Plans and IRAs: Taming the Beast**

- ◆ Planning for the surviving spouse
- ◆ Separate share rule
- ◆ Planning with a trustee IRA
- ◆ Trusts as beneficiaries
- ◆ Oregon income tax issues

**Stephen O. Lane**, *Gleaves Swearingen Potter & Scott LLP, Eugene*

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3:15 Break

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3:30 **Postmortem Planning and Options**

- ◆ Disclaimers
- ◆ Oregon special marital property election
- ◆ Powers of appointment

**Helen Rives Pruitt**, *Meyer & Wyse LLP, Portland*

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4:30 Adjourn

**Section Planners:**

- ◆ **Susan A. Miller**, *Oregon Department of Justice, Portland*
- ◆ **Jeffrey G. Moore**, *Saalfeld Griggs PC, Salem*
- ◆ **Jack V. Rounsefell**, *Attorney at Law, Gresham*

**OSB CLE Seminars Attorney:**

- ◆ **Karen D. Lee**, *klee@osbar.org, (503) 431-6382*

