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MAY 16–18, 2024, ACME | JUNE 20–21, 2024, NOVI

64TH ANNUAL

Probate & Estate Planning Institute

Secure Your Clients for Generations

COSPONSOR
Probate & Estate Planning Section of the State Bar of Michigan

BE PREPARED FOR MAJOR CHANGES
Uniform Power of Attorney Act, EPIC Omnibus, and more.

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ICLE
INSTITUTE OF CONTINUING LEGAL EDUCATION
The education provider of the State Bar of Michigan
State Bar of Michigan, University of Michigan Law School, Wayne State University Law School, University of Detroit Mercy School of Law, Cooley Law School, Michigan State University College of Law

Secure Your Clients for Generations

Be prepared for sweeping changes. Local and national experts share timely insights on the Uniform Power of Attorney Act, EPIC Omnibus package, CTA, TCJA sunset, and more.

Get practical advice on issues faced by new and experienced estate planners alike, such as drafting to avoid litigation. Network with colleagues. And new this year, regardless of whether you join us in Acme or at our new location in Novi, come a day early and dive into additional content that intersects with your estate planning practice. See page 11.

The Best Speakers—from Michigan and Beyond

You won't find this outstanding lineup anywhere else. Here are just a few of the experts who will provide you with timely and practical guidance:

Elizabeth K. Arias

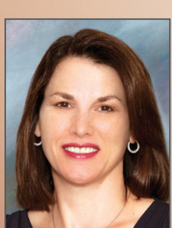
Womble Bond Dickinson (US) LLP, *Raleigh, NC*

Liz provides a wide array of estate planning, fiduciary litigation, tax planning, and private wealth services to her clients. She helps you draft to avoid litigation and properly structure buy-sell agreements.

Hon. Jennifer S. Callaghan

Oakland County Probate Court, *Pontiac*

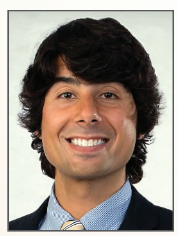
Judge Callaghan was elected to the bench in 2016 and is presiding judge of guardianships, conservatorships, and mental health. She shares invaluable insights on pleadings, trial practice, attorney fees, and more.



Amy K. Kanyuk

McDonald & Kanyuk PLLC, *Concord, NH*

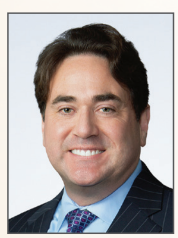
Amy is a founding member of the firm and specializes in estate, gift, and generation-skipping planning. She explains how to structure successful trusts and avoid traps while serving as a fiduciary.



Raj A. Malviya

Miller Johnson, *Grand Rapids*

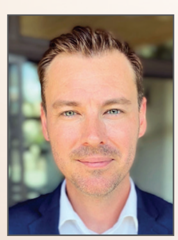
Raj focuses his practice on estate/tax planning and asset protection for corporations and individuals. He sheds light on reporting companies under the Corporate Transparency Act.



David L. J. M. Skidmore

Warner Norcross + Judd LLP, *Grand Rapids*

David has 25 years of experience and is a former chair of the Probate and Estate Planning Section of the State Bar of Michigan. He delivers the all-important caselaw update.



Joshua Weaver

Texas Opportunity & Justice Incubator, *Austin, TX*

Joshua is a lawyer who spearheads TOJI, a State Bar of Texas initiative facilitating sustainable legal practices in underserved communities. He breaks down compelling uses of AI for estate planners.

Sweeping Changes, the Hottest Topics

Uniform Power of Attorney Act

Be prepared for the new UPOAA, which is far more detailed than current Michigan law. Know what changes to implement once it becomes effective July 1, 2024—from what banks are required to accept to what an agent can and cannot do.

EPIC Omnibus

This draft legislation is likely to pass in 2024 and proposes 32 amendments—including substantial changes to guardianships, patient advocate rules, financial thresholds, and more. Get an inside view from a veteran practitioner who has been an integral part of the process.

Drafting to Avoid Litigation

National speaker Elizabeth K. Arias shares important tips to help you avoid litigation and covers prenups, LLC operating agreements, first and second marriages, and more. Christopher J. Caldwell walks you through how to draft in anticipation of the sunsetting of the Tax Code and Jobs Act (TCJA) in 2025 and makes sure you're prepared to handle considerably more estates being subject to an estate tax. And Hon. Jennifer S. Callaghan gives you invaluable insight from the bench on how to manage litigation should it arise.

Essential Updates

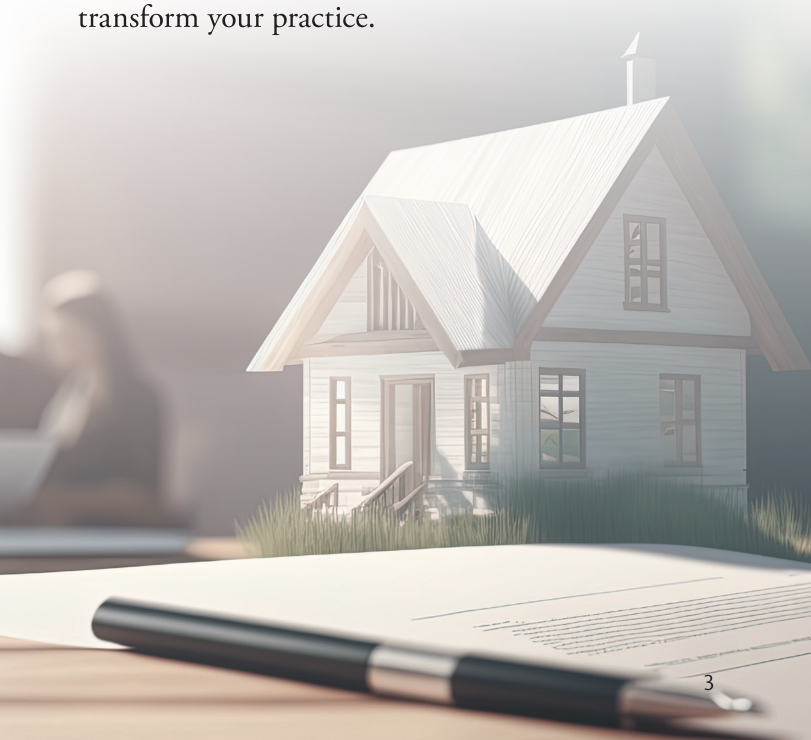
Stay on top of the latest caselaw, plus state and federal legislative developments. Gain practical insights on charitable giving trends, including expanded rules under the SECURE 2.0 Act. Walk away with effective tools for handling Medicaid and special needs.

Business Planning

We've dedicated an entire track to these issues. Properly structure buy-sell agreements and dive deeper into the impact of the *Connelly* decision. Get guidance for reporting companies and beneficial owners under the Corporate Transparency Act (CTA). Avoid penalties for noncompliance and more.

Artificial Intelligence

Demystify the impact of AI—specifically what it could mean for estate planners. Will it help you draft trusts in the future? How can you practically apply tools like ChatGPT today? What are the ethical risks? National speaker Joshua Weaver walks you through a live demo of how AI could transform your practice.



> "You have the best and the brightest from all corners of practice areas in probate."
>
> Hon. David M. Murkowski, Kent County Probate Court, *Grand Rapids*

Tailor the Trip That Works for You

◆ Three Days in Acme

Enjoy an extended getaway at the Grand Traverse Resort and Spa in May. Bring your family and take advantage of discounted rates at the resort for championship golf courses and luxurious spa treatments. Plus, explore the area with preplanned bicycling and microbrewery tours.

◆ Two Days in Novi

Spend less time out of the office with a quick trip to our new location at the Suburban Collection Showplace in June.

Acme Agenda

CLE: Up to 11.5* CTFA: Pending** LEVEL: Basic/Intermediate/Advanced

THURSDAY, MAY 16, 2024

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

12:00pm	Registration and Vendor Showcase
1:00pm	Welcoming Remarks and Announcements
1:30pm	Drafting to Avoid Litigation
2:30pm	Caselaw Update
3:15pm	Networking Break

	Litigation Track	Core Concepts Track
3:30pm	Emergency and Immediate Relief in the Elder Abuse Realm	Handling a Wrongful Death Claim and Survival Actions in an Estate
4:15pm	Use of Expert Witnesses in Contested Matters	Pre- and Postdeath Planning for Motor Vehicles and Watercraft
5:00pm	Questions and Answers	Questions and Answers

6:00pm	Networking Reception

FRIDAY, MAY 17, 2024

7:30am	Registration, Continental Breakfast, and Vendor Showcase
8:10am	Remarks from the State Bar Executive Director
8:30am	Roots and Wings: Structuring Trusts to Give Beneficiaries a Chance at Success
9:30am	Networking Break

	Business Planning Track	Disability Planning Track
9:45am	Buy-Sell Agreements and the Use of Life Insurance to Fund Them	Medicaid, Elder Law, and Disability Update 2024
10:25am	Intersection of Estate Planning and Reporting Companies Under the CTA	15 Costly Gaffes to Avoid in Your Medicaid Cases
11:05am	Current Legal Developments in Charitable Planning	Medicaid Divestment Trusts
11:45am	Questions and Answers	Questions and Answers

12:00pm	Networking Lunch on Premises (Preregistration Required—Limit 100)

	Special Advanced Session	Special Basic Session
1:30pm	Trustee Duties Under Undisclosed Trusts in Michigan	New Lawyers, You Have the Floor

SATURDAY, MAY 18, 2024

7:30am	Registration, Continental Breakfast, and Vendor Showcase
8:30am	Legislative Update
9:15am	AI in the Law: Exploring the Power (and Perils) of ChatGPT and Beyond
10:15am	Networking Break

	Trusts Track	Planning for Uncertainty Track
10:30am	The Lawyer as Fiduciary[1]	Divorce and Estate Planning[1]
11:00am	Drafting in Anticipation of the TCJA Sunset[1]	Why You Should Prepare Your Clients' Beneficiary Designations[1]
11:30am	Special Purpose Trusts[1]	Modifying Trusts[1]
12:00pm	Questions and Answers	Questions and Answers

*No CLE credit is given for the Acme special session "New Lawyers, You Have the Floor." **The *Probate & Estate Planning Institute, 64th Annual*, will be submitted to ABA Professional Certifications for CTFA credit review and approval 90 days prior to the event. [1]MP3 download available to all registrants after the seminar.

Novi Agenda

CLE: 9.25 CTFA: Pending* LEVEL: Basic/Intermediate/Advanced

THURSDAY, JUNE 20, 2024

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

7:30am Registration, Continental Breakfast, and Vendor Showcase
8:30am Welcoming Remarks and Announcements
8:50am Drafting to Avoid Litigation (Video Presentation)
9:50am Caselaw Update
10:35am Networking Break

	Litigation Track	Core Concepts Track
10:50am	Emergency and Immediate Relief in the Elder Abuse Realm	Handling a Wrongful Death Claim and Survival Actions in an Estate
11:40am	Use of Expert Witnesses in Contested Matters	Pre- and Postdeath Planning for Motor Vehicles and Watercraft
12:25pm	Questions and Answers	Questions and Answers

12:35pm Networking Lunch on Premises
1:50pm Roots and Wings: Structuring Trusts to Give Beneficiaries a Chance at Success (Video Presentation)
2:50pm Networking Break

	Business Planning Track	Disability Planning Track
3:05pm	Buy-Sell Agreements and the Use of Life Insurance to Fund Them (Video Presentation)	Medicaid, Elder Law, and Disability Update 2024
3:50pm	Intersection of Estate Planning and Reporting Companies Under the CTA (Video Presentation)	15 Costly Gaffes to Avoid in Your Medicaid Cases
4:40pm	Current Legal Developments in Charitable Planning	Medicaid Divestment Trusts
5:10pm	Questions and Answers	Questions and Answers

5:20pm Networking Reception

FRIDAY, JUNE 21, 2024

7:30am Registration, Continental Breakfast, and Vendor Showcase
8:30am Legislative Update
9:15am AI in the Law: Exploring the Power (and Perils) of ChatGPT and Beyond (Video Presentation)
10:15am Networking Break

	Trusts Track	Potpourri Track
10:30am	The Lawyer as Fiduciary[1] (Video Presentation)	Why You Should Prepare Your Clients' Beneficiary Designations[1]
11:05am	Drafting in Anticipation of the TCJA Sunset[1]	Dissecting a Title Commitment[1]
11:40am	Special Purpose Trusts[1]	A View from the Bench[1]
12:10pm	Questions and Answers	Questions and Answers

*The *Probate & Estate Planning Institute, 64th Annual,* will be submitted to ABA Professional Certifications for CTFA credit review and approval 90 days prior to the event.
[1]MP3 download available to all registrants after the seminar.

Tracks

Plenary Sessions

Acme/1:00pm/Thursday

Welcoming Remarks and Announcements

Hear from the current president of the State Bar of Michigan as well as the chair of the Probate & Estate Planning Section.

Daniel D. Quick, Dickinson Wright PLLC, *Troy;* James P. Spica, Chalgian & Tripp Law Offices, *Southfield*

Novi/8:30am/Thursday

Welcoming Remarks and Announcements

Hear from the current chair of the Probate & Estate Planning Section of the State Bar of Michigan.

James P. Spica, Chalgian & Tripp Law Offices, *Southfield*

Acme/1:30pm/Thursday
Novi/8:50am/Thursday/Video Presentation

Drafting to Avoid Litigation

Choosing provisions for trustee selection, structure of trust, timing and purposes of distributions, accounting requirements, and more; taking into account ancillary documents like prenups and LLC operating agreements; first and second marriages; dos and don'ts.

Elizabeth K. Arias, Womble Bond Dickinson (US) LLP, *Raleigh, NC*

Acme/2:30pm/Thursday
Novi/9:50am/Thursday

Caselaw Update

David L. J. M. Skidmore, Warner Norcross + Judd LLP, *Grand Rapids*

Acme/8:10am/Friday

Remarks from the State Bar Executive Director

Hear from the executive director of the State Bar of Michigan.

Peter Cunningham, State Bar of Michigan, *Lansing*

Acme/8:30am/Friday
Novi/1:50pm/Thursday/Video Presentation

Roots and Wings: Structuring Trusts to Give Beneficiaries a Chance at Success

Trust structures that can be used to protect and preserve wealth, including third-party trusts and self-settled asset protection trusts; overview of how to protect trust interests in the event of divorce; tax consequences of divorce on a trust established for the benefit of a spouse.

Amy K. Kanyuk, McDonald & Kanyuk PLLC, *Concord, NH*

Acme/8:30am/Saturday
Novi/8:30am/Friday

Legislative Update

Howard H. Collens (Novi only), Galloway and Collens PLLC, *Huntington Woods;* Nathan R. Piwowarski (Acme only), McCurdy Wotila & Porteous PC, *Cadillac*

Acme/9:15am/Saturday
Novi/9:15am/Friday/Video Presentation

AI in the Law: Exploring the Power (and Perils) of ChatGPT and Beyond

Will AI ever draft your trusts? Join us as we demystify AI and its implications in the legal field. Explore how tools like ChatGPT operate, their practical applications in the practice of law, and the ethical risks they pose. Expect an accessible discussion, a live demo, and a peek into the transformative potential of AI in law.

Joshua Weaver, Texas Opportunity & Justice Incubator, *Austin, TX*

Litigation Track

Acme/3:30pm/Thursday
Novi/10:50am/Thursday

Emergency and Immediate Relief in the Elder Abuse Realm

Criminal referrals and investigations; protective relief in probate courts; FEPA; adult protective services referrals; sworn complaints to track down assets.

Laura E. Morris, Warner Norcross + Judd LLP, *Grand Rapids*

Acme/4:15pm/Thursday
Novi/11:40am/Thursday

Use of Expert Witnesses in Contested Matters

Types of expert witnesses; identifying when to use an expert witness; who retains the expert (the lawyer or the client); expert discovery under the civil discovery rules; standards of proof; qualifying your testifying expert witness at trial and the resulting testimony.

Elizabeth L. Luckenbach, Dickinson Wright PLLC, *Troy*

Acme/5:00pm/Thursday
Novi/12:25pm/Thursday

Questions and Answers

Tracks

Core Concepts Track

Acme/3:30pm/Thursday
Novi/10:50am/Thursday

Handling a Wrongful Death Claim and Survival Actions in an Estate

Approval of settlements and fees; sending notices to interested persons under Rule 5.120.

Donna M. MacKenzie, Olsman MacKenzie Peacock & Wallace, *Berkley*

Acme/4:15pm/Thursday
Novi/11:40am/Thursday

Pre- and Postdeath Planning for Motor Vehicles and Watercraft

TOD under Article 6 of EPIC; titling through an LLC; planning in relation to the Owner's Permission Statute; after-death transfers; preview of proposed beneficiary designation law.

Georgette E. David, Georgette E. David Attorney at Law, *Ann Arbor*

Acme/5:00pm/Thursday
Novi/12:25pm/Thursday

Questions and Answers

Business Planning Track

Acme/9:45am/Friday
Novi/3:05pm/Thursday/Video Presentation

Buy-Sell Agreements and the Use of Life Insurance to Fund Them

How to structure buy-sell agreements so they are respected by the IRS for valuation purposes; in-depth discussion of the use of life insurance policies to fund them in light of the 8th Circuit's recent decision in *Connelly.*

Elizabeth K. Arias, Womble Bond Dickinson (US) LLP, *Raleigh, NC*

Acme/10:25am/Friday
Novi/3:50pm/Thursday/Video Presentation

Intersection of Estate Planning and Reporting Companies Under the CTA

General rules and guidance for reporting companies and beneficial owners; compliance requirements and penalties for noncompliance; trusts as beneficial owners of reporting company and trustee responsibilities; hidden beneficial owners of trusts and estates; defensive CTA drafting in trusts, operating agreements, and partnership agreements.

Raj A. Malviya, Miller Johnson, *Grand Rapids*

Acme/11:05am/Friday
Novi/4:40pm/Thursday

Current Legal Developments in Charitable Planning

Practical insight on charitable giving trends, relevant legislation, and rulings; the expanded QCD rules under SECURE 2.0; update on the Michigan charitable tax credit; cautionary tales about donating business interests to charity in *Hoensheid v Comm'r;* guidance on donor intent (how to draft it, satisfy it, and protect it); 501(c)(4)s, including how they differ from (c)(3)s, and the Chouinard/Patagonia donation.

Laura L. Brownfield, Community Foundation for Southeast Michigan, *Detroit*

Acme/11:45am/Friday
Novi/5:10pm/Thursday

Questions and Answers

Disability Planning Track

Acme/9:45am/Friday
Novi/3:05pm/Thursday

Medicaid, Elder Law, and Disability Update 2024

Michigan and federal developments; updated and effective planning techniques; special needs strategies.

Kathleen Hogan Aguilar, Rhoades McKee PC, *Grand Rapids*

Acme/10:25am/Friday
Novi/3:50pm/Thursday

15 Costly Gaffes to Avoid in Your Medicaid Cases

Why it's dangerous to assume anything about Medicaid; the land mine for annuities and funeral contracts used to qualify for Medicaid; mistakes in drafting and administering SBO trusts; how passivity on MDHHS inaction and error may trigger your client's nursing home eviction; why overlooking Medicaid post-eligibility planning can be disastrous; when it's a mistake to rely on Michigan Medicaid policy.

David L. Shaltz, Chalgian & Tripp Law Offices, *East Lansing*

Acme/11:05am/Friday
Novi/4:40pm/Thursday

Medicaid Divestment Trusts

Proactive planning; key considerations; tax implications; common drafting issues.

Angela M. Hentkowski, Steward & Sheridan PLC, *Ishpeming*

Acme/11:45am/Friday
Novi/5:10pm/Thursday

Questions and Answers

Trusts Track

Acme/10:30am/Saturday
Novi/10:30am/Friday/Video Presentation

The Lawyer as Fiduciary

Common problems associated with a lawyer serving as trustee, including ethical issues; practical ways lawyers can avoid traps for the unwary.

Amy K. Kanyuk, McDonald & Kanyuk PLLC, *Concord, NH*

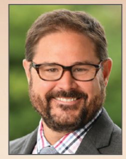
Acme/11:00am/Saturday
Novi/11:05am/Friday

Drafting in Anticipation of the TCJA Sunset

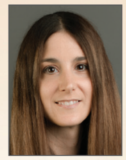
With 2026 on the horizon, compare the benefits and detriments between a lifetime QTIP and a SLAT; considerations before gifting in advance of sunset.

Christopher J. Caldwell, Varnum LLP, *Grand Rapids*

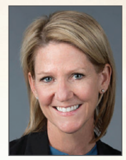
Moderators



Trusts Track
Christopher J. Caldwell
Varnum LLP, *Grand Rapids*

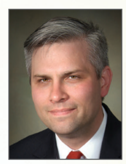


Disability Planning Track
Angela M. Hentkowski
Steward & Sheridan PLC, *Ishpeming*

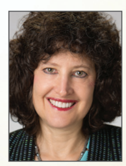


Litigation Track
Elizabeth L. Luckenbach
Dickinson Wright PLLC, *Troy*

Business Planning Track
Raj A. Malviya
Miller Johnson, *Grand Rapids*



Plenary Sessions
Nathan R. Piwowarski
McCurdy Wotila & Porteous PC, *Cadillac*



Planning for Uncertainty Track (Acme Only) and Potpourri Track (Novi Only)
Nancy H. Welber
Nancy H. Welber PC, *Farmington Hills*

Core Concepts Track
Georgette E. David
Georgette E. David Attorney at Law, *Ann Arbor*

Tracks

Acme/11:30am/Saturday
Novi/11:40am/Friday

Special Purpose Trusts

Introduction to a variety of special purpose trusts including gun trusts, pet trusts, artwork trusts, and cottage trusts.

Kelly L. O'Connor, O'Connor & Bennett Law Firm PLC, *Marshall*

Acme/12:00pm/Saturday
Novi/12:10pm/Friday

Questions and Answers

Potpourri Track

Novi/10:30am/Friday

Why You Should Prepare Your Clients' Beneficiary Designations

How and why to fill in the beneficiary designation forms (rather than the client doing it), including custom provisions for retirement accounts and nonqualified annuities; implications when the estate, the spouse's own revocable trust, or a joint trust that remains revocable at the death of the first spouse is the beneficiary of retirement plans.

Nancy H. Welber, Nancy H. Welber PC, *Farmington Hills*

Novi/11:05am/Friday

Dissecting a Title Commitment

Understanding the 2021 Alta Commitment; conditions; requirements; exceptions.

John C. Bommarito, ATA National Title Group LLC, *Farmington Hills*

Novi/11:40am/Friday

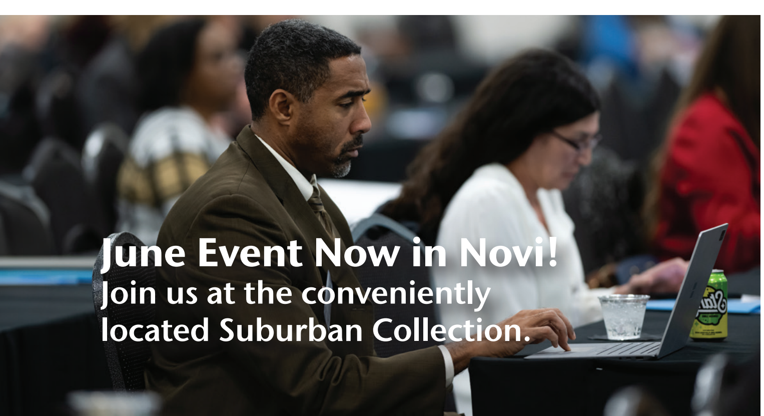
A View from the Bench

Pleading practice; trial practice; attorney and fiduciary fees.

Hon. Jennifer S. Callaghan, Oakland County Probate Court, *Pontiac*

Novi/12:10pm/Friday

Questions and Answers



Planning for Uncertainty Track

Acme/10:30am/Saturday

Divorce and Estate Planning

Rules on death during divorce; absent and surviving spouse; priority; affinity and gifts; drafting tips.

Sean A. Blume, Blume Law Group PLLC, *Sterling Heights*

Acme/11:00am/Saturday

Why You Should Prepare Your Clients' Beneficiary Designations

How and why to fill in the beneficiary designation forms (rather than the client doing it), including custom provisions for retirement accounts and nonqualified annuities; implications when the estate, the spouse's own revocable trust, or a joint trust that remains revocable at the death of the first spouse are the beneficiaries of retirement plans.

Nancy H. Welber, Nancy H. Welber PC, *Farmington Hills*

Acme/11:30am/Saturday

Modifying Trusts

Provisions of the MTC that permit a modification or termination of an existing trust; the pros and cons of each MTC section that deals with trust modifications; checklist for when to use one section over another; defining a trust's material purpose.

Douglas A. Mielock, Foster Swift Collins & Smith PC, *Lansing*

Acme/12:00pm/Saturday

Questions and Answers

Acme Special Sessions

Acme/1:30pm/Friday

Trustee Duties Under Undisclosed Trusts in Michigan *(Advanced)*

How undisclosed trusts differ from "secret trusts"; creating rights correlative to trustee duties to keep mum; analogies to purpose trusts and the role of trust directors; practical challenges for administration and enforcement.

James P. Spica, Chalgian & Tripp Law Offices, *Southfield*

Acme/1:30pm/Friday

New Lawyers, You Have the Floor *(Basic)*

Ask your practice management and substantive questions in this open forum.

Ernscie Augustin, Augustin Law Offices PLLC, *East Lansing;* Daniel W. Borst, Warner Norcross + Judd LLP, *Grand Rapids;* Alexander S. Mallory, McCurdy Wotila & Porteous PC, *Cadillac*

Join Us a Day Early for a Deeper Dive

Whether you attend the *Probate & Estate Planning Institute* in Acme or Novi, you can come a day early and dive into additional content that directly intersects with your estate planning practice. These add-ons are discounted for institute registrants and are a convenient and cost-effective way to maximize your experience at the institute.

NEW! Optional Add-On in Novi

Elder Law Institute, 8th Annual

June 19, 2024 | Novi | 9:00am-4:40pm

Get help retaining aging clients and attracting new ones in this full-day event packed with practical content. Keep current with our popular caselaw and statute update. Decide whether MI Choice Waiver or PACE is best for your client. Confidently navigate special needs planning, from trusts to taxes. Avoid unnecessary risks and costs when advising on Medicare. Tackle supplemental security income.

Level: Basic/Intermediate/Advanced
CLE: 5.25

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

***Probate & Estate Planning Institute* registrants save $100.**

Optional Add-On in Acme

Using a Formula Clause to Gift a Closely Held Business Interest

May 15, 2024 | Acme | 2:00pm-5:00pm

Have a client who is a business owner and wants to gift an interest in their closely held business through the use of a defined value clause? Nationally recognized speaker Elizabeth K. Arias delivers an in-depth analysis of situations that estate planners commonly face with these clients. Walk away with optimal strategies to get the best tax outcomes with the least amount of complexity.

Level: Intermediate/Advanced
CLE: 2.75

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

Cosponsored by the Probate & Estate Planning Section of the State Bar of Michigan

***Probate & Estate Planning Institute* registrants save $30.**

Optional Add-Ons in Novi and Acme

Elder Law Institute, 8th Annual, Novi

CLE: 5.25 LEVEL: Basic/Intermediate/Advanced

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

WEDNESDAY, JUNE 19, 2024

8:00am Registration, Continental Breakfast, and Vendor Showcase
9:00am Inclusive Perspectives on Elder Law
10:00am Elder Law Caselaw and Statute Update
11:00am Networking Break

	Core Concepts Track	Fine-Tuning Your Elder Law Practice
11:15am	Supplemental Security Income[1]	The 10 Most Controversial Issues in Michigan Estate Planning Law[1]
12:00pm	Networking Lunch	Networking Lunch
1:30pm	Basics of Special Needs Planning[1]	Intersection of Real Estate, Taxes, and Long-Term Care Planning[1]
2:20pm	Michigan Choice Waiver Program and PACE[1]	Medical Advocacy: Work with Other Professionals?[1]

3:10pm Networking Break
3:40pm Elder Law Town Hall and Q&A

Using a Formula Clause to Gift a Closely Held Business Interest, Acme

CLE: 2.75 LEVEL: Intermediate/Advanced

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

WEDNESDAY, MAY 15, 2024

2:00pm How to Structure | Lessons learned from recent opinions; outright gift versus in trust; type of trust to use.
2:45pm How to Draft | Receptacle for the gift; drafting the gift document or the assignment; avoiding IRS scrutiny.
3:30pm Networking Break
3:45pm How to Document | Getting an appraisal and what the appraiser should look for; prepare Form 1065 for the LLC; structuring the operating agreement for the closely held business.
4:30pm How to Report | Preparing gift tax returns; allocating GST exemption.

[1]MP3 download available to all registrants after the seminar.

Elder Law Institute Tracks

Plenary Sessions

Novi/9:00am/Wednesday

Inclusive Perspectives on Elder Law

Join us in exploring the often-overlooked aspects of elder law as it applies to minorities and people of color, with special emphasis on property rights and the preservation of real estate-related assets, caregiving dynamics, health care accessibility, and more. As our population ages and cultural diversity increases, it is vital to understand all possible advocacy routes and potential challenges in the context of minority senior citizens. Examine how cultural disparities impact effective representation of minority clients and learn effective solutions that are fundamental to the practice of elder law.

Gwendolyn Graddy, MD, PACE Southeast Michigan, *Southfield;* Antonia Harbin-Lamb, Neighborhood Legal Services Michigan, *Redford;* Elizabeth M. Rogers, Taft, *Southfield*

Novi/10:00am/Wednesday

Elder Law Caselaw and Statute Update

Get a practical overview of recent changes in Michigan and around the country. By focusing on examples that will have the biggest impact on elder and special needs practitioners, you will be able to apply recent changes to advance your clients' interests and avoid possible pitfalls.

Susan L. Chalgian, Chalgian & Tripp Law Offices, *East Lansing;* Christopher W. Smith, Chalgian & Tripp Law Offices, *Southfield*

Novi/3:40pm/Wednesday

Elder Law Town Hall and Q&A

Select faculty members lead an interactive discussion of new developments, national and local trends such as Agent Orange and Camp Lejeune, and up-to-the-minute planning strategies in this freewheeling session. Explore the challenges raised by unpredictable clients and working with the right professional to serve your client.

Gregory R. Kish, Kish Dykstra & Scott PC, *Traverse City;* Charles S. Ofstein, DeMent & Marquardt PLC, *Kalamazoo;* Amy Rombyer Tripp, Chalgian & Tripp Law Offices, *Jackson*

Core Concepts

Novi/11:15am/Wednesday

Supplemental Security Income

Compare SSD to SSI and coordinating them. Handle issues surrounding filing for disability prior to full retirement age. Review vocational issues to consider for someone over 55+ and 60+. Develop a case at the initial level and the importance of work history reports. Examine what SSA looks at in terms of evaluation and vocational adjustment for the elder worker. Explore hot topics in SSA.

Kerry J. Spencer, Walkon Law Center PC, *Southfield*

Novi/1:30pm/Wednesday

Basics of Special Needs Planning

Get an overview of first-party, third-party, and pooled account trusts. Review funding and tax tips. Review ABLE account basics.

Sarah Kirkpatrick, Chalgian & Tripp Law Offices, *Grand Rapids;* Amy Rombyer Tripp, Chalgian & Tripp Law Offices, *Jackson*

Novi/2:20pm/Wednesday

Michigan Choice Waiver Program and PACE

Take a look at the intersection of both programs including eligibility criteria, application procedures, and types of services provided. Identify scenarios where both programs may be utilized and understand when one program may be more beneficial than the other for your elder law client.

Amir E. Abu-Aita, Abu-Aita Law Firm PLLC, *Flint;* Raymond A. Harris, Buhl Little Lynwood & Harris PLC, *East Lansing*

Fine-Tuning Your Elder Law Practice

Novi/11:15am/Wednesday

Top 10 Most Controversial Issues in Michigan Elder Law

Review the top 10 most controversial issues facing Michigan elder law practitioners today, such as capacity, conflicts, the (over) use of Lady Bird deeds, and the ethics of Medicaid planning. Be prepared for a conversation with which you will agree and disagree.

Rosemary Howley Buhl, Buhl Little Lynwood & Harris PLC, *East Lansing;* Kelly J. McNerney Quardokus, Q Elderlaw PLC, *Portage*

Novi/1:30pm/Wednesday

Intersection of Real Estate, Taxes, and Long-Term Care Planning

Real estate is invariably owned by clients seeking long-term care. Explore common ways they own real property, what to do when divestment results due to prior transfers (and whether they should be cured), the use of a Lady Bird deed and, finally, income and property tax considerations that could result from ownership transfers.

Charles S. Ofstein, DeMent & Marquardt PLC, *Kalamazoo*

Novi/2:20pm/Wednesday

Medical Advocacy: Work with Other Professionals?

Get different approaches and perspectives to providing care advocacy and using non-lawyers to promote better care and resolve caregiving issues.

Robert D. Mannor, Mannor Law Group PLLC, *Grand Blanc;* Carrie Alexander, Chalgian & Tripp Law Offices, *Southfield;* Danielle Chwalibog, Mannor Law Group PLLC, *Grand Blanc;* Sanford J. Mall, Mall Malisow & Cooney PC, *Farmington Hills*

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A discounted block of rooms has been reserved at Grand Traverse Resort & Spa in Acme under group code ICLE524. Visit www.icle.org/probate/hotel-acme or call 800-968-7352. Reservations must be made by 04/17/24.

Registrants are responsible for their own hotel expenses.

Novi Accommodations

Suburban Collection Showplace

46100 Grand River, Novi, MI 48374

A discounted block of rooms has been reserved at the Hyatt Place Detroit/Novi in Novi under group code G-ICAP. Visit www.icle.org/probate/hotel-novi or call 800-233-1234. Reservations must be made by 05/18/24.

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B. Institute Registration | Pick One

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☐ **$415** Cosponsor Section Member

☐ **$395** ICLE Partner

☐ **$195** New Lawyer (0–3 Years in Practice P84440+)

☐ **$345** per Registrant (4+ Registrants from the Same Firm)[1]

☐ **FREE** Judges (Limit 40)[2]

24CI-6530

C. Add-On Seminars Registration | Optional

Elder Law Institute, 8th Annual

Novi, 06/19/24, 9:00am-4:40pm

☐ **$295** Probate & Estate Planning Institute Registrant

☐ **FREE** Judges (Limit 40)[2]

24CI-2632

Using a Formula Clause to Gift a Closely Held Business Interest

Acme, 05/15/24, 2:00pm–5:00pm

☐ **$195** Probate & Estate Planning Institute Registrant

24CH-6591

D. Networking Events—Acme | Optional

All activities 05/17/24; space is limited; preregistration required.

☐ **FREE** Institute Networking Lunch, 12:00pm-1:15pm

☐ **$25 Institute Registrant** Microbrewery Tour, 12:45pm-5:15pm

☐ **$25 Each Additional Guest** Microbrewery Tour, 12:45pm-5:15pm

E. Materials Format for Institute Registrants

☐ **FREE** Electronic Materials

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G. Payment Info

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Add-On Seminar Registration–Acme (Box C) $__________

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J. David Kerr, Kerr Law Firm PLLC, *Mount Pleasant*