



56TH ANNUAL

MAY 12–14, 2016 | ACME  
JUNE 17–18, 2016 | PLYMOUTH

# Probate & Estate Planning *institute*

## Secure Your Clients for Generations

### Cosponsor

Probate & Estate Planning Section  
of the State Bar of Michigan

### Special Add-On Seminar

Experts in Estate Planning: The  
Estate Planner's Definitive Guide to  
Business Entities and Income Tax  
*(Acme Only)*

### REGISTER TODAY

[www.icle.org/probate](http://www.icle.org/probate)  
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**THE INSTITUTE OF CONTINUING LEGAL EDUCATION**  
*The education provider of the State Bar of Michigan*

The State Bar of Michigan • The University of Michigan Law School • Wayne State  
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# Secure Your Clients for Generations

From business succession planning to end-of-life decisions, we'll help you prepare your clients for life's complexities. Get critical law updates from national and local experts. Gain practical insight into how today's hottest probate and estate planning issues will impact your practice. Connect with colleagues, adopt proven strategies that will work for your clients, and learn practical tips for growing your business.

## Critical Updates from Recognized Experts

Stay current on essential caselaw developments and new legislation affecting uncapping, digital assets, and Medicaid.

## Nationally Renowned Presenters in Your Backyard

Gain national perspectives without leaving Michigan. Examine *Obergefell v Hodges* a year later. Learn creative strategies to reduce income and estate taxes. Keep pace with modern estate planning paradigms for married couples. Learn how to avoid tax traps in family partnerships and LLCs.

## Practical Ways to Grow Your Practice

From new lawyers to seasoned professionals, marketing is everyone's business. Improve your profitability with valuable tips to capitalize on social media trends and leverage social groups and professional partnerships.

## Exceptional Networking

Network with probate judges, trust officers, and probate registers—not to mention the 750+ practitioners expected in Acme and Plymouth.

## Build Your Skills in Core and Advanced Issues

Choose from core issues like planning for estates under \$5 million to more complicated matters like fixing trusts and contested guardianships and conservatorships. This year features more opportunities for you to actively participate and immerse yourself in real-world scenarios.

## Full Coverage of Intersecting Legal Issues

Learn to handle common legal issues that often overlap with estate planning; issues involving real property, closely held businesses, and special needs situations.





**Judges Attend Free!** Current sitting state court judges receive complimentary admission at Acme or Plymouth thanks to the Probate & Estate Planning Section.

\*Acme attendees can apply to receive up to 11.5 CLE credits; Plymouth attendees can apply to receive up to 9.5 CLE credits. No CLE credit is given to “Marketing Matters: Helping Prospective Clients Choose You” and the Acme session, “SPECIAL BASIC SESSION—New Lawyers: You Have the Floor.”

## Details

**May 12–14, 2016**

Acme, Michigan

Grand Traverse Resort & Spa

**June 17–18, 2016**

Plymouth, Michigan

The Inn at St. John’s

Discounted rooms available at both locations

See page 12–13.

**Level:** Basic/  
Intermediate/Advanced

**Acme CLE:** 11.5\*

**Plymouth CLE:** 9.5\*

**CTFA Credit:** Call ICLE

**Special Add-On Seminar**

*Experts in Estate Planning:  
The Estate Planner’s Definitive  
Guide to Business Entities and  
Income Tax*

Wednesday, May 11, 2016

Acme only. See page 15.

Fulfills one elective credit for the Probate & Estate Planning Certificate Program and updates Certificate of Completion



## Register Today

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[www.icle.org/probate](http://www.icle.org/probate)

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**Mail**

ICLE, 1020 Greene St.

Ann Arbor, MI 48109-1444

## Acme Agenda

7:30am Continental Breakfast and Registration *Friday and Saturday*

### THURSDAY, MAY 12, 2016

12:00pm Making the Most of Your ICLE Resources—Demonstration by ICLE Staff

1:00pm Welcoming Remarks and Announcements

1:30pm Probate and Trust Law Cases

2:00pm Creative Strategies to Reduce Income and Estate Taxes

3:00pm Networking Break

	<b>Advanced Planning Track</b>	<b>Disability Planning Track</b>
3:15pm	Entities Owned by a Trust Benefiting Charities	Medicaid and Medicare Update 2016
3:45pm	Fixing Trusts: Modifying, Reforming, Terminating, and Decanting Irrevocable Trusts	Creative Uses of Protective Orders
4:15pm	The Promises and Pitfalls of Serving as a Trustee	Estate Recovery 2016
4:45pm	Questions and Answers	Questions and Answers

6:30pm Networking Reception

### FRIDAY, MAY 13, 2016

8:20am Remarks from the State Bar Executive Director

8:40am Legislative Update

9:00am Reinventing Law: Why the Future Is Now for Probate and Estate Planning Lawyers

9:30am Marketing Matters: Helping Prospective Clients Choose You

10:20am Networking Break

	<b>Core Concepts Track</b>	<b>Real Property Track</b>
10:35am	How to Disinherit a Spouse or Child	Uncapping Changes and Scenarios
11:10am	Planning for Estates Under \$5 Million Today	Current Issues in Real Property
11:45am	A View from the Bench	Family Cottage Planning
12:20pm	Questions and Answers	Questions and Answers

12:30pm Networking Lunch on Premises with Hot Topic Discussions (Preregistration required)

	<b>Special Advanced Session</b>	<b>Special Basic Session</b>
1:30pm	Means to Remote Ends: Designer Vesting to Suit Tax Rules Against Perpetuities	New Lawyers: You Have the Floor

## Acme Agenda

SATURDAY, MAY 14, 2016

8:30am *Obergefell v Hodges*: The Year in Review and What the Future May Hold

9:30am Contemporary Estate Planning Paradigms for Married Couples

10:30am Networking Break

	Business Succession Planning Track	Litigation Track
10:45am	Income Tax Aspects of Family Limited Partnerships and LLCs*	Top 10 Estate Planning and Administration Mistakes That Lead to Probate Litigation*
11:45am	Planning for the Family Business Pre- and Postdeath*	Contested Guardianships and Conservatorships*
12:15pm	Questions and Answers	Questions and Answers

\* MP3 download available to all registrants after the seminar.

## Hear from These National Contributors



**Professor Samuel A. Donaldson**  
Georgia State University College of Law, Atlanta, GA

Samuel A. Donaldson has been a professor of law at Georgia State University since 2012. He teaches a number of tax and estate planning courses, as well as courses in the areas of property, commercial law, and professional responsibility. Prior to that he spent 13 years on the faculty at the University of Washington School of Law, where he was a five-time recipient of the Philip A. Trautman Professor of the Year award from the School of Law's Student Bar Association. Professor Donaldson spent two years as the school's associate dean for academic administration and six years as the director of the Graduate Program in Taxation.

*Live at Acme, via recording at Plymouth*



**Steven B. Gorin**  
Thompson Coburn LLP, St. Louis, MO

Steven B. Gorin is a partner in his firm's Private Client and Tax practice groups. He chairs the Pass-Throughs Subcommittee of the Business Planning Committee of the American College of Trust & Estate Counsel and is the former chair of the business planning group of committees of the American Bar Association's Real Property, Trust & Estate Law Section. Mr. Gorin has participated in various ABA and ACTEC submissions to the federal government on tax issues affecting business owners and was the ABA advisor for the 2008 Amendments to the Uniform Principal & Income Act. He also led ACTEC's submission and participated in the ABA's and AICPA's submissions to the government on trust participation in business activities.

*Live at Acme, via recording at Plymouth*



**Professor William P. LaPiana**  
New York Law School, New York, NY

William P. LaPiana is the Rita and Joseph Solomon Professor of Wills, Trusts and Estates at New York Law School (NYLS), where he has taught since 1987. The director of Estate Planning Studies for the NYLS Graduate Tax Program, Professor LaPiana began teaching in 1983 after working at Davis Polk and Wardwell where he worked primarily in the estates group. He has authored several articles on estate planning, including "Drafting New York Wills and Related Documents" (4th ed., LexisNexis), which he coauthored with Professor Ira Mark Bloom. He is also the author of "Inside Wills and Trusts: What Matters and Why" (WoltersKluwer 2012).

*Live at Acme, via recording at Plymouth*



## Plymouth Agenda

7:30am Continental Breakfast and Registration *Daily*

### FRIDAY, JUNE 17, 2016

7:30am Making the Most of Your ICLE Resources—Demonstration by ICLE Staff

8:30am Welcoming Remarks and Announcements

8:50am Probate and Trust Law Cases

9:20am Creative Strategies to Reduce Income and Estate Taxes

10:20am Networking Break

	<b>Advanced Planning Track</b>	<b>Disability Planning Track</b>
10:35am	Entities Owned by a Trust Benefiting Charities	Medicaid and Medicare Update 2016
11:10am	Fixing Trusts: Modifying, Reforming, Terminating, and Decanting Irrevocable Trusts	Creative Uses of Protective Orders
11:45am	The Promises and Pitfalls of Serving as a Trustee	Estate Recovery 2016
12:15pm	Questions and Answers	Questions and Answers

12:30pm Networking Lunch on Premises with Hot Topic Discussions

1:45pm Legislative Update

2:20pm Reinventing Law: Why the Future Is Now for Probate and Estate Planning Lawyers

3:20pm Marketing Matters: Helping Prospective Clients Choose You

	<b>Core Concepts Track</b>	<b>Real Property Track</b>
3:35pm	How to Disinherit a Spouse or Child	Uncapping Changes and Scenarios
4:15pm	Planning for Estates Under \$5 Million Today	Current Issues in Real Property
4:55pm	A View from the Bench	Family Cottage Planning
5:30pm	Questions and Answers	Questions and Answers

5:45pm Networking Reception

### SATURDAY, JUNE 18, 2016

8:30am *Obergefell v Hodges*: The Year in Review and What the Future May Hold

9:30am Contemporary Estate Planning Paradigms for Married Couples

10:30am Networking Break

	<b>Business Succession Planning Track</b>	<b>Unique Assets Track</b>
10:45am	Income Tax Aspects of Family Limited Partnerships and LLCs	Michigan Fiduciary Access to Digital Assets Act*
11:50am	Planning for the Family Business Pre- and Postdeath	A Michigan Estate Planner's Guide to Canadian Assets*
12:20pm	Questions and Answers	Questions and Answers

\* MP3 download available to all registrants after the seminar.

## Featured Contributors



Professor Renee Newman Knake  
MSU College of Law, *East Lansing*

Professor Renee Newman Knake joined the faculty in 2006. During 2015, she was a scholar-in-residence at Stanford Law School's Center on the Legal Profession and a visiting scholar

at the American Bar Foundation. Professor Knake's expertise and research interests include the First Amendment and the regulation of attorney speech; legal ethics; and gender and the legal profession. In 2014, she was appointed as the Reporter for the American Bar Association Commission on the Future of Legal Services. In 2015, she was named to the State Bar of Michigan 21st Century Law Practice Task Force.



Terrence G. Quinn  
The TGQ Law Firm, *Ann Arbor*

Terrence G. Quinn is president of The TGQ Law Firm, an Ann Arbor-based law firm specializing in estate planning, probate, and elder law. A 2002 graduate of the University of Michigan Law School,

Mr. Quinn began his career as a general practitioner in a large mid-Michigan law firm. Shortly after beginning his law career, however, he undertook an effort to develop a specialty in the areas of estate planning and elder law, including his participation in and successful completion of ICLE's *Probate and Estate Planning Certificate Program*.



Hon. Lisa Sullivan  
Clinton County Probate Court,  
*St. Johns*

Hon. Lisa Sullivan sits as a judge for both the Clinton County Probate and Family Courts. She is a past president of the Michigan Probate

Judges Association and currently chairs its Legislation Committee. She has served as chair of the Family Law Section of the State Bar of Michigan and as president of the Women Lawyers Association of Michigan. Over the years Judge Sullivan has been a frequent presenter at ICLE seminars on family law issues and a contributing author and editor of its publications.



Marlane C. Teahan  
Fraser Trebilcock, *Lansing*

Marlane C. Teahan practices in the areas of planning and administration of trusts and estates, estate and gift tax, guardianships, and conservatorships. She is a Fellow of the American College of

Trust and Estate Counsel and an officer of the Probate and Estate Planning Section of the State Bar of Michigan. Ms. Teahan was a member of the Michigan Trust Code Committee and chaired the Committee on Legislation; the Committee on Court Rules, Procedures, and Forms; and the Committee on Special Projects. She is the cochairperson of the Ingham County Bar Association's Probate and Trust Section.

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## PLATINUM SPONSORS

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## Tracks



**Moderator  
Plenary Sessions**

**Marlaire C.  
Teahan**  
Fraser Trebilcock,  
*Lansing*

## Plenary Sessions

Acme/1:00pm/Thursday  
Plymouth/8:30am/Friday

### Welcoming Remarks and Announcements

Lori A. Buiteweg, President-Elect, State Bar of Michigan, Nichols Sacks Slank Sendelbach & Buiteweg PC, *Ann Arbor* (Acme Only); Shaheen I. Imami, Chair, Probate & Estate Planning Section, State Bar of Michigan, Prince Law Firm, *Bloomfield Hills*

Acme/1:30pm/Thursday  
Plymouth/8:50am/Friday

### Probate and Trust Law Cases

Phillip E. Harter (retired judge), Chalgian & Tripp Law Offices PLLC, *Battle Creek*

Acme/2:00pm/Thursday  
Plymouth/9:20am/Friday/Video Presentation

### Creative Strategies to Reduce Income and Estate Taxes

obtain a basis step-up without increasing one's taxable estate significantly • shift taxable income to a beneficiary without increasing distributions (other than to pay tax) • shift growth to the next generation without losing current income • save income tax through the conservative use of life insurance held by a parent on a child • shift basis from one asset to another  
Steven B. Gorin, Thompson Coburn LLP, *St. Louis, MO*

Acme/6:30pm/Thursday  
Plymouth/5:45pm/Friday

### Networking Reception

Acme/8:20am/Friday

### Remarks from the State Bar Executive Director

Janet K. Welch, Executive Director, The State Bar of Michigan, *Lansing*

Acme/8:40am/Friday  
Plymouth/1:45pm/Friday

### Legislative Update

Harold G. Schuitmaker, Schuitmaker Cooper Schuitmaker Cypher & Knotek PC, *Paw Paw*

Acme/9:00am/Friday  
Plymouth/2:20pm/Friday

### Reinventing Law: Why the Future Is Now for Probate and Estate Planning Lawyers

emerging models in legal services delivery and what this means for your law practice • tools to stay competitive

Professor Renee Newman Knake, MSU College of Law, *East Lansing*

Acme/9:30am/Friday  
Plymouth/3:20pm/Friday

### Marketing Matters: Helping Prospective Clients Choose You

seminars and workshops and why they work  
• how to capitalize on the social media trend  
• networking, social groups, professional partnerships, and when to say when • what's coming next that you should care about

Terrence G. Quinn, The TGQ Law Firm, *Ann Arbor*

Acme/12:30pm/Friday  
Plymouth/12:30pm/Friday

### Networking Lunch on Premises with Hot Topic Discussions

Enjoy lunch with colleagues, share your thoughts on the institute's most thought provoking topics, and get your questions answered.

(Preregistration required for Acme event.)

Acme/8:30am/Saturday  
Plymouth/8:30am/Saturday/Video Presentation

### *Obergefell v Hodges*: The Year in Review and What the Future May Hold

gender concepts and estate planning today  
• “retroactivity” of *Obergefell*: the U.S. Supreme Court and the retroactive effect of its opinions  
• the importance of determining when a marriage began: marital property in divorce, community property, and elective share

Professor William P. LaPiana, New York Law School, *New York, NY*

Acme/9:30am/Saturday  
Plymouth/9:30am/Saturday/Video Presentation

### Contemporary Estate Planning Paradigms for Married Couples

planning templates for small, medium, and large estates • using portability versus traditional credit shelter trust • disclaimer planning and QTIP planning  
Professor Samuel A. Donaldson, Georgia State University College of Law, *Atlanta, GA*



## Tracks



**Moderator**  
Advanced  
Planning Track

Jennifer L.  
Remondino  
Warner Norcross &  
Judd LLP, *Holland*



**Moderator**  
Disability  
Planning Track

Kathleen  
Hogan Aguilar  
Miller Johnson,  
*Grand Rapids*

### Advanced Planning Track

Acme/3:15pm/Thursday  
Plymouth/10:35am/Friday/Video Presentation

#### Entities Owned by a Trust Benefiting Charities

partnership versus S corporation • maximize the charitable benefit • solutions that work for your clients

Steven B. Gorin, Thompson Coburn LLP, *St. Louis, MO*

Acme/3:45pm/Thursday  
Plymouth/11:10am/Friday

#### Fixing Trusts: Modifying, Reforming, Terminating, and Decanting Irrevocable Trusts

is it still worth creating the credit shelter trust when tax isn't an issue? • common scenarios

Jennifer L. Remondino, Warner Norcross & Judd LLP, *Holland*

Acme/4:15pm/Thursday  
Plymouth/11:45am/Friday

#### The Promises and Pitfalls of Serving as a Trustee

when is it (im)prudent? • necessary infrastructure • adding value and calculating value added • averting liability

Henry M. Grix, Dickinson Wright PLLC, *Troy*

Acme/4:45pm/Thursday  
Plymouth/12:15pm/Friday

#### Questions and Answers

### Disability Planning Track

Acme/3:15pm/Thursday  
Plymouth/10:35am/Friday

#### Medicaid and Medicare Update 2016

Michigan and federal developments • Medicaid annuities and Medicaid-compliant promissory notes • responding to increased audit/documentation requirements • probate proceedings and Medicaid • caregiver contracts

Kathleen Hogan Aguilar, Miller Johnson, *Grand Rapids*

Acme/3:45pm/Thursday  
Plymouth/11:10am/Friday

#### Creative Uses of Protective Orders

overview of protective orders and their jurisdiction and enforcement • Medicaid qualification and asset preservation • special needs situations • scenarios with audience participation

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

Acme/4:15pm/Thursday  
Plymouth/11:45am/Friday

#### Estate Recovery 2016

recent caselaw • are there strategies? • planning for the home of modest value • how is it working for the state?

Thomas V. Trainer, Kemp Klein Law Firm, *Troy*

Acme/4:45pm/Thursday  
Plymouth/12:15pm/Friday

#### Questions and Answers

“ An excellent program for people of all levels of experience in estate and probate planning.

Hayley E. Rohn-Dave, Comerica Charitable Services, Wealth and Institutional Management, *Ann Arbor*

“ The single best source for keeping current and discussing cutting edge estate planning techniques.

John E. Bos, Chalgian & Tripp Law Offices PLLC, *East Lansing*

## Tracks



**Moderator**  
Core Concepts Track

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



**Moderator**  
Real Property Track

**Robert P. Tiplady**  
Dykema, *Ann Arbor*

### Core Concepts Track

Acme/10:35am/Friday  
Plymouth/3:35pm/Friday

#### How to Disinherit a Spouse or Child

limits imposed by statutory allowances • limits imposed by elective share • limits imposed by dower • waiver of rights by spouse or child • strategies in implementation

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

Acme/11:10am/Friday  
Plymouth/4:15pm/Friday

#### Planning for Estates Under \$5 Million Today

six scenarios in 35 minutes • trust vs. transfer on death (TOD) • when there is only a house • practice building tips for estates under \$5 million

Sarah L. Ostahowski, Sarah's Law Firm PLC, *Shepherd*

Acme/11:45am/Friday  
Plymouth/4:55pm/Friday

#### A View from the Bench

pleading practice • trial practice • attorney and fiduciary fees

Hon. Lisa Sullivan, Clinton County Probate Court, *St. Johns*

Acme/12:20pm/Friday  
Plymouth/5:30pm/Friday

#### Questions and Answers

### Real Property Track

Acme/10:35am/Friday  
Plymouth/3:35pm/Friday

#### Uncapping Changes and Scenarios

amendments to the act and their impact on property taxes after the transfer of residential real properties • when and how to transfer property to successive generations without uncapping the taxable value • property transferred by LLCs, estates, or trusts • Lady Bird deed transfers and uncapping • opportunities and limitations of the joint tenancy exemption

David S. Fry, Law Offices of David S. Fry PLC, *Rockford*

Acme/11:10am/Friday  
Plymouth/4:15pm/Friday

#### Current Issues in Real Property

tenancy by the entireties: real and personal property, protection from creditors, exception for the IRS, maintaining entireties in joint trusts • electronic recording of deeds • dower

Robert P. Tiplady, Dykema, *Ann Arbor*

Acme/11:45am/Friday  
Plymouth/4:55pm/Friday

#### Family Cottage Planning

choice of entity options for new cottage succession planning • reconsideration of entity choice for existing plans

Dan A. Penning, Penning Group, *Suttons Bay*

Acme/12:20pm/Friday  
Plymouth/5:30pm/Friday

#### Questions and Answers

“ Invaluable experience for practitioners!

Angie Martell, Iglesia Martell Law Firm PLLC, *Ann Arbor*

“ Dynamic and informative.

Charles M. Fortino, Fortino Plaxton & Costanzo PC, *Alma*

# Tracks



**Moderator**  
**Business Succession Planning Track**  
  
Robert B. Labe  
Williams Williams Rattner & Plunkett PC, *Birmingham*



**Moderator**  
**Litigation Track**  
  
Shaheen I. Imami  
Chair, Probate & Estate Planning Section, State Bar of Michigan, Prince Law Firm, *Bloomfield Hills*

## Business Succession Planning Track

Acme/10:45am/Saturday  
Plymouth/10:45am/Saturday/Video Presentation  
**Income Tax Aspects of Family Limited Partnerships and LLCs**

tax traps upon formation of family partnerships  
• problems with special allocations in family partnerships  
• avoiding income tax upon liquidation of the entity  
Professor Samuel A. Donaldson, Georgia State University College of Law, *Atlanta, GA*

Acme/11:45am/Saturday  
Plymouth/11:50am/Saturday  
**Planning for the Family Business Pre- and Postdeath**

valuation discounts • holding business interests in trust  
Robert B. Labe, Williams Williams Rattner & Plunkett PC, *Birmingham*

## Litigation Track

Acme/10:45am/Saturday  
**Top 10 Estate Planning and Administration Mistakes That Lead to Probate Litigation**

boilerplate trust language • income and principal allocation  
• failing to take into account ancillary documents like prenups and LLC operating agreements • trustee selection • timing of distributions • trust accountings  
Shaheen I. Imami, Chair, Probate & Estate Planning Section, State Bar of Michigan, Prince Law Firm, *Bloomfield Hills*

Acme/11:45am/Saturday  
**Contested Guardianships and Conservatorships**

litigation strategies • depositions and medical records  
• powers of attorney • ADR and preserving family relations  
• scenarios with audience participation  
Joseph P. Buttiglieri, Kemp Klein Law Firm, *Troy*

### GOLD SPONSORS



PROBATE & ESTATE PLANNING SECTION



## Tracks



Moderator  
Unique Assets Track

Geoffrey R. Vernon  
Joslyn & Vernon PC, *St Clair Shores*

## Unique Assets Track

Plymouth/10:45am/Saturday

### Michigan Fiduciary Access to Digital Assets Act

legislative history and current status • understanding the act and what it does and does not accomplish • granting access to the “catalog” or the catalog and “content” • providing access versus maintaining privacy • drafting documents to allow, prohibit, or limit a fiduciary’s access to digital assets

Geoffrey R. Vernon, Joslyn & Vernon PC, *St Clair Shores*

Plymouth/11:50am/Saturday

### A Michigan Estate Planner’s Guide to Canadian Assets

probate and succession matters including the treatment of revocable trusts • tax consequences of owning Canadian real estate, retirement plan assets and bank accounts • deemed dispositions at death and the Canada-U.S. Tax Treaty and the Land Transfer Tax Act

Gerard P. Charette, Miller Canfield PLC, *Windsor, Ontario*

Plymouth/12:20pm/Saturday

### Questions and Answers

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## SILVER SPONSORS



## Plymouth Accommodations

### The Inn at St. John’s

44045 Five Mile Road, Plymouth, MI 48170

A block of rooms has been reserved at The Inn at St. John’s, Plymouth, under ICLE/Probate for June 16–17, 2016. The room rate is \$139/night. Please call 734-414-0600 to reserve a room.

Reservations must be made by June 2, 2016. Registrants are responsible for their own hotel expenses.

Only at Acme

## Acme Special Sessions

Acme/1:30pm/Friday

### Means to Remote Ends: Designer Vesting to Suit Tax Rules Against Perpetuities *(Advanced)*

“Delaware tax trap” • GST tax “grandfathered” assets  
 • playing safe with GST-exemption-sheltered assets  
 • powers of appointment in general • decanting in particular  
 James P. Spica, Dickinson Wright PLLC, *Detroit*

Acme/1:30pm/Friday

### New Lawyers: You Have the Floor *(Basic)*

ask your practice management and substantive questions in this open forum  
 Kathleen Hogan Aguilar, Miller Johnson, *Grand Rapids*; Ryan Bailey, Comerica Wealth Management, *Jackson*; Elian Fichtner, Smith Bovill PC, *Saginaw*; Raymond A. Harris, Bernick Radner Ouellette & Little PC, *Lansing*



### Golf

Special rates at championship courses:

#### The Bear

\$70 M–F | \$85 S–Su | \$50 Twilight

#### The Wolverine

\$60 M–F | \$70 S–Su | \$45 Twilight

#### Spruce Run

\$45 M–F | \$50 S–Su | \$35 Twilight

Tee times: 800-748-0303 or  
[www.grandtraverseresort.com](http://www.grandtraverseresort.com)

Mention ICLE for discounted rates.  
 Twilight begins at 2:30pm.



### Spa

Inspired by the rejuvenating nature of Northern Michigan, Spa Grand Traverse offers a wide array of massage therapies, skin care, and signature treatments.

Receive \$10 off each spa service of \$99 or more.

Reservations: 800-748-0303 ext. 6750  
 or [spadesk@gtresort.com](mailto:spadesk@gtresort.com)

Spa menu: [www.grandtraverseresort.com](http://www.grandtraverseresort.com)

Mention ICLE for discounted rate. Not valid with other offers. Certain restrictions may apply. Reservations required. Gratuity not included.



### Tours

#### Bicycling

Free—all roads, no trails! Choose a 30-mile or 13-mile ride led by the Cherry Capital Cycling Club. Both courses wind along Grand Traverse Bay on the scenic Mission Peninsula.

#### Brewery Tour

Enjoy a group outing to local breweries.

#### Winery Tour

A tour of wineries in the area.  
 Registration and payment (if applicable) handled on-site.



## Acme Accommodations

### Grand Traverse Resort & Spa

100 Grand Traverse Village Boulevard, Acme, MI 49610

A block of rooms has been reserved at the Grand Traverse Resort and Spa under group code ICLE16 for May 11–14, 2016. Room rates vary.

Please visit [www.grandtraverseresort.com](http://www.grandtraverseresort.com) to reserve a room.

Reservations must be made by April 27, 2016. Registrants are responsible for their own hotel expenses.





“It never fails that I learn more than I expect to when I attend this seminar; it pays to come and listen to our knowledgeable colleagues.”

Melisa M. W. Mysliwicz, Fraser Trebilcock, *Grand Rapids*



“I have attended this seminar every year for 33 years. Every year, ICLE presents excellent speakers at a wonderful program. If an attorney does this kind of work, then she should not miss this annual gem!

Michael A. Mestelle, Mestelle Law Office PC, *Sturgis*



**Networking Lunch:** Enjoy lunch with colleagues and get your questions answered. See page 8.

“An opportunity to immerse yourself in crucial and pertinent topics targeted specifically for estate planners.

Kathleen F. Cook, Law Office of Kathleen F Cook, *Charlotte*



# Experts in Estate Planning: The Estate Planner's Definitive Guide to Business Entities and Income Tax

Special Add-On Seminar

**Level:** Intermediate/Advanced  
**CLE:** 2.75

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



May 11, 2016 | 2:00pm–5:00pm | Grand Traverse Resort & Spa, Acme

## Business and Tax Strategies That Get Results

Geared specifically to estate planners, get up to speed on business tax issues in order to create business entities that generate superior business income tax and fiduciary income tax results. Add significant value to clients with estates under \$5 million—and even more for larger closely held businesses.

In this perfect companion to the *Probate & Estate Planning Institute*, join leading expert Steven B. Gorin as he shares how to avoid traps that estate planners of even simple estate plans can miss. Plus, attendees can obtain free electronic access to over 925 pages of his comprehensive materials on income and estate tax issues relating to structuring businesses.

### Contributor



Steven B. Gorin  
Thompson Coburn  
LLP, *St. Louis, MO*

### Schedule

2:00pm

#### Income Tax Strategies: Exiting a Business and Holding a Business in Trust

effect of entity on seller-financed sales • avoiding deferred compensation traps • transition strategies • basis step-up issues

3:00pm

#### The Ideal Entity

simple start-ups • post start-up • transitioning to the ideal model

3:30pm

#### Networking Break

3:45pm

#### Fiduciary Income Tax for Businesses

S corporation tricks and traps • special business tax issues  
• drafting trusts for flexibility

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56TH ANNUAL

# Probate & Estate Planning *institute*

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THE UNIVERSITY OF MICHIGAN  
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### E. Special Add-On Seminar Registration | Optional

#### Experts in Estate Planning: The Estate Planner's Definitive Guide to Business Entities and Income Tax

Acme Only

- \$165 Probate & Estate Planning Institute Registrant
- \$195 General (Not Attending the Probate & Estate Planning Institute)
- \$165 ICLE Partner or Cosponsor Section Member
- \$165 per Lawyer (4+ Lawyers from the Same Firm)<sup>1</sup>
- \$95 New Lawyer (0–3 Years in Practice P76760+)

16CH-6554

### B. Institute Registration | Pick One

#### Probate & Estate Planning Institute

Acme  Plymouth

- \$395 General
- \$365 Cosponsor Section Member
- \$345 ICLE Partner
- \$295 per Lawyer (4+ Lawyers from the Same Firm)<sup>1</sup>
- \$195 New Lawyer (0–3 Years in Practice P76760+)
- FREE Judges<sup>2</sup>

16CI-6530

### F. Institute Materials for Non-Registrants | Optional

Can't attend? Purchase the electronic materials and select recordings.

- \$195 Non-ICLE Partners (No Institute Admission)
- \$136.50 ICLE Partners (No Institute Admission)

### C. Materials Format | Institute Registrants Pick One

- FREE Print Handbook and Electronic Materials
- Save \$25 Electronic Materials Only<sup>3</sup>

### D. Networking Lunch | Optional | Acme Only

Yes, I will attend. (Limited Seating; Lunch Included; No Additional Fee)

### G. Payment Info | Calculate Total and Select Check/CC

Institute Registration (Box B)	\$ _____
Electronic Materials Only Discount <sup>3</sup> (Box C)	\$ (-\$25)
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Prices guaranteed until 06/17/16. <sup>1</sup>Please attach additional sheet listing lawyers attending. <sup>2</sup>Current sitting state court judges (limit 40) attend free and must complete order form or call ICLE to register. <sup>3</sup>Registrants will receive the print handbook and electronic materials if no format is specified. Select "electronic materials only" discount or enter SAVE25 online to save \$25 off registration fee. Materials will be posted online before the seminar. **Persons with disabilities or dietary restrictions:** For special arrangements please contact ICLE no later than seven days before the seminar. **Walk-in Registrations:** Permitted on a space-available basis or if registrants fail to claim their seat in the first 15 minutes of the seminar. **Institute Cancellation Policy:** ACME: In order to receive a full refund, you must notify ICLE by April 28, 2016. After April 28, a \$45 handling fee will be assessed. No refunds will be issued after May 5, 2016. PLYMOUTH: To receive a full refund, you must notify ICLE by June 3, 2016. After June 3, a \$45 handling fee will be assessed. No refunds after June 10, 2016. **Special Add-On Seminar Cancellation Policy:** In order to receive a full refund, you must notify ICLE by April 27, 2016. After April 27, a \$45 handling fee will be assessed. No refunds will be issued after May 4, 2016.