ICLE | Your Partner in Practice

57TH ANNUAL

MAY 18–20, 2017 | ACME
JUNE 16–17, 2017 | 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: Drafting Trusts to Optimize Income Tax Results
(Acme Only)

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ICLE

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 University Law School • University of Detroit Mercy School of Law • Western Michigan University Thomas M. Cooley Law School • Michigan State University College of Law

Secure Your Clients for Generations

From choosing a trustee to navigating tax law changes, we'll help you prepare your clients for life's complexities. Get critical updates from local and national experts. Learn how today's hottest estate and tax planning, probate, and litigation issues will impact your practice. Connect with colleagues, adopt proven strategies, and grow your business.

Learn from the Best—Right in Your Backyard

You don't have to go far to get a fresh take from national experts. Renowned speakers cover everything you need to know about trusts, decanting, state and federal income taxes, acting as a PR or trustee, and more.

Stay Current on Evolving Tax Topics

With a new administration, tax law changes are inevitable. Our experts will be ready to adjust their presentations as the issues unfold. You (and your clients) will be prepared no matter what developments arise in 2017.

Sidestep Uncapping Traps

It's the issue you're continually discussing. Go further with this can't-miss session. Michele C. Marquardt breaks down statewide developments so you're completely up to date.

Streamline Your Practice

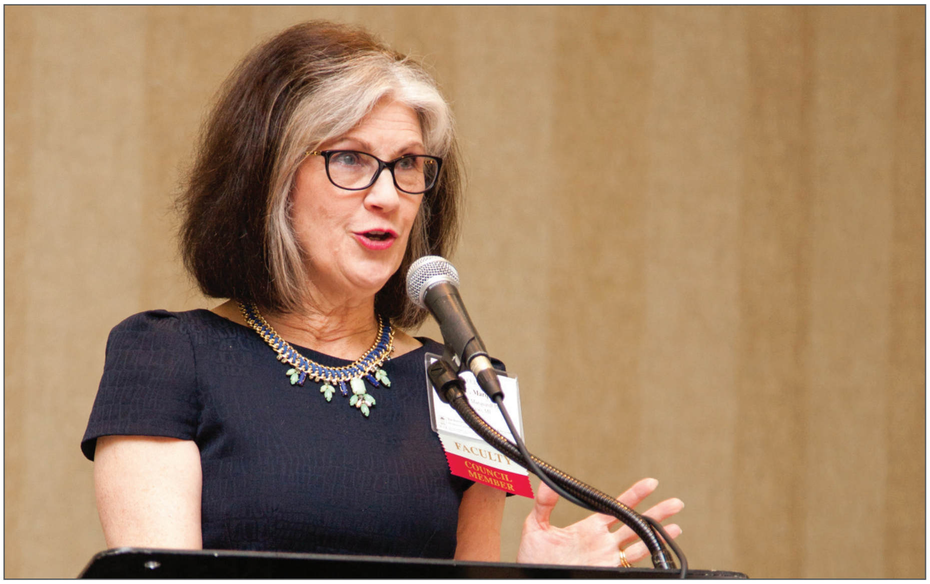
National speaker Barron K. Henley is back with a topic that can save you time and money: process mapping. Using real-world examples, he'll show you how to revolutionize your office procedures, whether you're just starting out or have a system already in place.

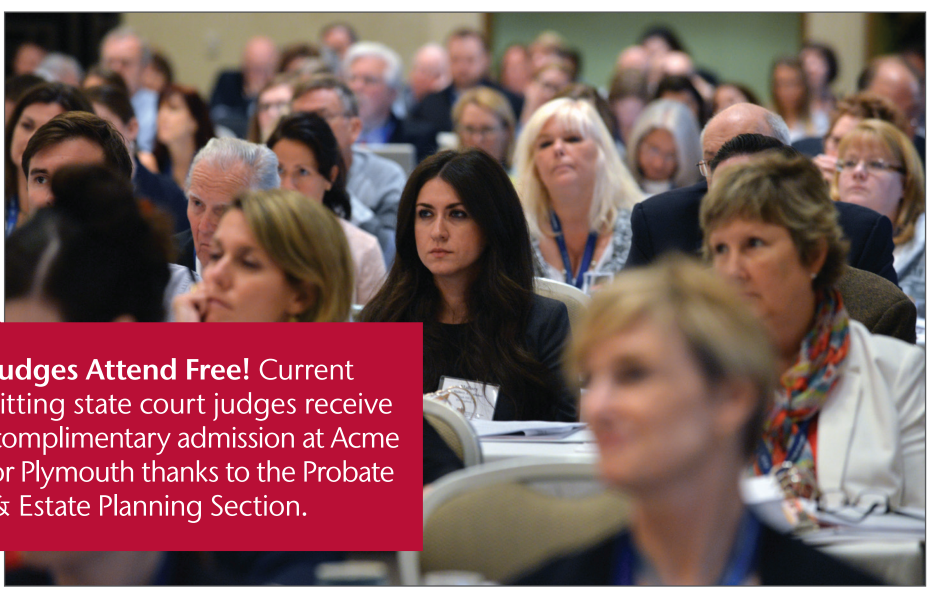
Get Your Questions Answered

New to probate and estate planning? We've got you covered. From our Core Concepts Track to multiple Q&A sessions, you'll find the solutions and reassurance you need. Plus, network with judges, trust officers, registers, and top practitioners.

Choose the Date and Location That's Right for You

Attend in May or June. Acme is an ideal CLE getaway, with opportunities for golf, spa time, and fun tours. Plymouth is the perfect option for those whose time is more limited. Either way, you'll enjoy equally great content.





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

*No CLE credit is given to the Acme session "SPECIAL BASIC SESSION: New Lawyers, You Have the Floor."

**57th Annual Probate & Estate Planning Institute has been approved for CTFA credits. This statement should not be viewed as an endorsement of this program or its sponsor.

Details

May 18–20, 2017
Acme, Michigan
Grand Traverse Resort & Spa

June 16–17, 2017
Plymouth, Michigan
The Inn at St. John's

Discounted rooms available at both locations
See pages 12–13.

Level: Basic/Intermediate/Advanced
Acme CLE: Up to 12*
Acme CTFA Credit: 16.25**
Plymouth CLE: 10
Plymouth CTFA Credit: 12**
Ethics: .5

Special Add-On Seminar
Experts in Estate Planning: Drafting Trusts to Optimize Income Tax Results
Wednesday, May 17, 2017
Acme only. *See page 15.*

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

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Ann Arbor, MI 48109-1444

Acme Agenda

THURSDAY, MAY 18, 2017

12:00pm Vendor Showcase and Registration
Put the ICLE Partnership to Work for Your Practice—Demonstration by ICLE Staff
1:00pm Welcoming Remarks and Announcements
1:30pm Caselaw Update
2:10pm Fundamentals of Income Tax for Trusts and Estates
3:00pm Networking Break

	Advanced Planning Track	Core Concepts Track
3:15pm	Charitable Planning with Non-Charitable Trusts	Are Joint Trusts the New Black?
3:45pm	State Fiduciary Income Tax Checkup and Planning: Does Your Trust Have a Tax Nexus? Part One	Choice of Trustee
4:15pm	State Fiduciary Income Tax Checkup and Planning: Does Your Trust Have a Tax Nexus? Part Two	Special Issues with Farms, Forestry, and Low Income-Generating Businesses
4:45pm	Questions and Answers	Questions and Answers

6:00pm Networking Reception

7:30am Continental Breakfast, Vendor Showcase, and Registration (Friday and Saturday)

FRIDAY, MAY 19, 2017

8:15am Remarks from the State Bar Executive Director
8:30am Legislative Update
8:50am Ethical Considerations in Acting as Personal Representative or Trustee
9:35am Uncapping Traps and Opportunities
10:20am Networking Break

	Disability Planning Track	Drafting/Design Track
10:35am	Medicaid, Elder Law, and Disability Update 2017	Nuts and Bolts of Decanting
11:10am	Hot Issues in Special Needs Planning	The Great Boilerplate Debate
11:45am	Housing Options for Seniors	Estate Planning for Non-U.S. Citizen Spouses
12:20pm	Questions and Answers	Questions and Answers

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

	Special Advanced Session	Special Basic Session
1:30pm	Jurisprudence for Trust and Estate Lawyers	New Lawyers, You Have the Floor

Acme Agenda

SATURDAY, MAY 20, 2017

8:30am	How Process Mapping Can Make Your Practice More Efficient and Profitable
9:30am	You're Just a Scrivener: How to Avoid Being a Witness in a Will or Trust Contest
10:15am	Networking Break

	Law Practice Management/Technology Track	Litigation Track
10:30am	Template-Building Strategies That Cost Nothing and Make You Money*	Anatomy of a Lawsuit*
11:05am	The Group Has Spoken: Best Procedural Practices for Estate Planning and Administration*	How Do You Mend a Broken Trust?*
11:40am	Winning with Workshops*	IRS Liens, Levies, and Automatic Special Liens*
12:15pm	Questions and Answers	Questions and Answers

* MP3 download available to all registrants after the seminar.

Hear from These National Contributors

David Berek

Baker & McKenzie LLP,
Chicago, IL

David Berek is a partner with the firm. He assists wealthy families, high net worth individuals, corporate executives, and privately owned family businesses in advanced wealth planning and devises transfer tax-planning strategies for sophisticated partnerships and family office structures. Mr. Berek's practice covers grantor trust planning, lifetime taxable transfers to generation-skipping transfer tax (GST) exempt trusts, and more.

Barron K. Henley

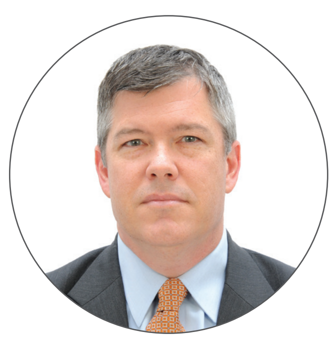
Affinity Consulting Group,
Columbus, OH

Barron K. Henley is one of the founding partners of Affinity Consulting Group, a legal technology consulting firm focused on automating and streamlining law firms and legal departments. He is a member of the American, Ohio, and Columbus Bar Associations, and the Worthington Estate Planning Council. He is also a member of the ABA Law Practice Management Section and a board member for the ABA TECHSHOW.

Amy K. Kanyuk

McDonald & Kanyuk PLLC,
Concord, NH

Amy K. Kanyuk is a founding member of the firm. She concentrates her practice on estate, gift, and generation-skipping planning for individuals and families of high net worth. Ms. Kanyuk has worked extensively in the areas of family business succession planning, asset protection, and planned giving. She is often retained as an expert witness to provide opinions and testimony in trust and estate litigation. Ms. Kanyuk is licensed to practice law in New Hampshire, Massachusetts, and South Dakota.



Edwin P. Morrow III

Key Private Bank, *Cincinnati, OH*

Edwin P. Morrow III is director of wealth transfer and tax strategies for the bank's Family Wealth Advisory Services Group. He works with local Key Private Bank wealth management teams nationwide, advising high net worth clients on how to preserve and transfer their wealth. He is a frequent writer and speaker on wealth management, tax, and asset protection topics nationwide. Mr. Morrow is a board-certified specialist in estate planning and trusts through the Ohio State Bar Association.

Plymouth Agenda

7:30am Continental Breakfast, Vendor Showcase, and Registration (Both Days)

FRIDAY, JUNE 16, 2017

7:30am Put the ICLE Partnership to Work for Your Practice—Demonstration by ICLE Staff
8:30am Welcoming Remarks and Announcements
8:50am Caselaw Update
9:30am Fundamentals of Income Tax for Trusts and Estates
10:20am Networking Break

	Advanced Planning Track	Core Concepts Track
10:35am	Charitable Planning with Non-Charitable Trusts	Are Joint Trusts the New Black?
11:10am	State Fiduciary Income Tax Checkup and Planning: Does Your Trust Have a Tax Nexus? Part One**	Choice of Trustee
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12:15pm	Questions and Answers	Questions and Answers

12:30pm Networking Lunch on Premises with Hot Topic Discussions
1:45pm Legislative Update
2:05pm Ethical Considerations in Acting as Personal Representative or Trustee**
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3:35pm Networking Break

	Disability Planning Track	Drafting/Design Track
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4:25pm	Hot Issues in Special Needs Planning	The Great Boilerplate Debate
5:05pm	Housing Options for Seniors	Estate Planning for Non-U.S. Citizen Spouses
5:40pm	Questions and Answers	Questions and Answers

5:50pm Networking Reception

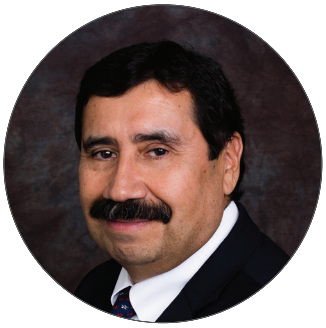
SATURDAY, JUNE 17, 2017

8:30am How Process Mapping Can Make Your Practice More Efficient and Profitable
9:30am You're Just a Scrivener: How to Avoid Being a Witness in a Will or Trust Contest
10:15am Networking Break

	Law Practice Management/Technology Track	Weird and Wild Track
10:30am	Template-Building Strategies That Cost Nothing and Make You Money*	Weird and Wild Retirement Assets*
11:10am	The Group Has Spoken: Best Procedural Practices for Estate Planning and Administration*	Weird and Wild Estate Administration*
11:50am	Winning with Workshops*	Weird and Wild Real Property*
12:25pm	Questions and Answers	Questions and Answers

*MP3 download available to all registrants after the seminar. **Video presentation.

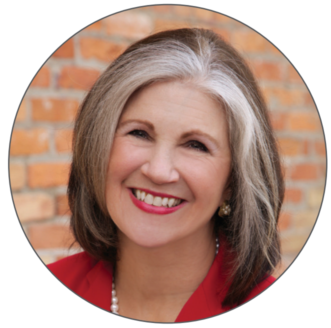
Featured Contributors



Carlos H. Alvarado-Jorquera

Carlos Alvarado Law PC, *Ludington*

Carlos H. Alvarado-Jorquera focuses his practice on immigration, real estate, and business formation and succession. He is a member of the American Immigration Lawyers Association, the State Bar of Michigan's Probate and Estate Planning Section, and the Mason-Lake Bar Association. Mr. Alvarado-Jorquera is admitted to practice law in Chile, the state of Michigan, the Western U.S. District Court of Michigan, the U.S. Sixth Circuit Court, and in several tribal jurisdictions throughout the United States.



Michele C. Marquardt

DeMent and Marquardt PLC, *Kalamazoo*

One of two originating members of the firm, Michele C. Marquardt practices in the areas of estate and business succession planning. She is a fellow of the American College of Trust and Estate Counsel. Ms. Marquardt is a former member of the State Bar of Michigan's Probate and Estate Planning Section and the Section's Probate Council, for which she chaired the Legislative Monitoring Committee. She is also a member of the State Bar's Real Property Law and Business Law Sections; the Real Property, Trust, and Estate Law Section of the American Bar Association; and the Kalamazoo County Bar Association.

Douglas A. Mielock

Foster Swift Collins & Smith PC, *Lansing*

Douglas A. Mielock practices in the areas of estate planning and trust litigation. He is a fellow of the American College of Trust and Estate Counsel and a member of the American Bar Association, State Bar of Michigan, Ingham County Bar Association, and Greater Lansing Estate Planning Council. A past chair of the State Bar's Probate and Estate Planning Section, Mr. Mielock is a frequent speaker and author of articles on various aspects of estate planning. He is licensed to practice law in both Michigan and Illinois.

Nathan Piwowarski

McCurdy Wotila & Porteous PC, *Cadillac*

Nathan Piwowarski is a shareholder of the firm, practicing in the areas of elder law and probate and estate planning. Contested probate matters comprise a significant portion of his practice. Mr. Piwowarski serves as Wexford County and Lake County Public Administrator, where he serves as personal representative of intestate decedent estates with no known heirs. He is also a special assistant attorney general for the Department of Health and Human Services, representing the department in contested guardianship and conservatorship proceedings throughout northwest Lower Michigan.

Plenary Sessions

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

Welcoming Remarks and Announcements

Lawrence P. Nolan, President, State Bar of Michigan, Nolan Thomsen & Villas PC, *Eaton Rapids (Acme only)*; James B. Steward, Chair, Probate & Estate Planning Section of the State Bar of Michigan, Steward & Sheridan PLC, *Ishpeming*

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

Caselaw Update

Phillip E. Harter, Chalgian & Tripp Law Offices PLLC, *Battle Creek*

Acme/2:10pm/Thursday
Plymouth/9:30am/Friday

Fundamentals of Income Tax for Trusts and Estates

dissecting common scenarios • who pays the tax and when? • how to avoid tricky situations when a charity is a beneficiary • important elections not to miss • spotting major errors by preparers

Edwin P. Morrow III, Key Private Bank, *Cincinnati, OH*

Acme/6:00pm/Thursday
Plymouth/5:50pm/Friday

Networking Reception

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 in Acme.

Acme/8:15am/Friday

Remarks from the State Bar Executive Director

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

Acme/8:30am/Friday
Plymouth/1:45pm/Friday

Legislative Update

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

Acme/8:50am/Friday
Plymouth/2:05pm/Friday/Video Presentation

Ethical Considerations in Acting as Personal Representative or Trustee

the drafting attorney serving as fiduciary • conflict issues • dual representation (lawyer and fiduciary) • fees and exculpation

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

Acme/9:35am/Friday
Plymouth/2:50pm/Friday

Uncapping Traps and Opportunities

inter vivos transfers • probate transfers • trust transfers • entity traps • interrelated transfers • recording issues

Michele C. Marquardt, DeMent and Marquardt PLC, *Kalamazoo*

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

How Process Mapping Can Make Your Practice More Efficient and Profitable

spot issues and ways in which processes can be improved • calculate and maximize one's effective hourly rate on flat fee transactions • make sure everyone understands the process, even the steps they're not responsible for • recommendations for ways the average estate planning practice can be improved

Barron K. Henley, Affinity Consulting Group, *Columbus, OH*

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

You're Just a Scrivener: How to Avoid Being a Witness in a Will or Trust Contest

recognizing red flags • establishing independence of the legal counsel • evaluation of client capacity • documentation of client intent and rationale • signing conference procedures

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

> "If ICLE has a shining star, it is this seminar. And ICLE has a lot of stars.
>
> Mark J. Brissette, Birchler Fitzhugh Purtell & Brissette PLC, *Bay City*

> "An amazing amount of information packed into three days.
>
> Paula M. Talarico, Talarico & Associates PC, *Troy*

Tracks

Moderator
Advanced Planning Track

Katie Lynwood
Buhl Little Lynwood & Harris PLC, *East Lansing*

Moderator
Plenary Sessions and Core Concepts Track

Marguerite Munson Lentz
Bodman PLC, *Detroit*

Advanced Planning Track

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

Charitable Planning with Non-Charitable Trusts

the §642(c) deduction and why it's often superior to an individual's §170 deduction • understanding §681 and quasi-UBTI • distributions to charitable remainder trusts

Edwin P. Morrow III, Key Private Bank, *Cincinnati, OH*

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

State Fiduciary Income Tax Checkup and Planning: Does Your Trust Have a Tax Nexus? Part One

overview of fiduciary tax assessment at the state level • survey of select state laws for assessing state income tax reporting • assessing whether your trust has a nexus to Michigan (or other states) • drafting considerations to help shift taxing situs and provide flexibility

David Berek, Baker & McKenzie LLP, *Chicago, IL*; Raj A. Malviya, Miller Johnson, *Grand Rapids*

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

State Fiduciary Income Tax Checkup and Planning: Does Your Trust Have a Tax Nexus? Part Two

overview of fiduciary tax assessment at the state level • survey of select state laws for assessing state income tax reporting • assessing whether your trust has a nexus to Michigan (or other states) • drafting considerations to help shift taxing situs and provide flexibility

David Berek, Baker & McKenzie LLP, *Chicago, IL*; Raj A. Malviya, Miller Johnson, *Grand Rapids*

Core Concepts Track

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

Are Joint Trusts the New Black?

joint trust, separate trusts, or no trust? • planning in an estate tax-free environment • discretionary trusts for the whole family • customizing joint trusts for blended families

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

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

Choice of Trustee

naming children as trustees: the good, the bad, and the ugly • second spouse as trustee: workable or uglier still? • corporate trustees and professionals: worth their cost • tax traps when naming trustees

Marguerite Munson Lentz, Bodman PLC, *Detroit*

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

Special Issues with Farms, Forestry, and Low Income-Generating Businesses

potential environmental and regulatory issues • how and when to abandon property • state tax exemptions • dealing with family issues

Nathan Piwowarski, McCurdy Wotila & Porteous PC, *Cadillac*

> "Very enjoyable experience and networking opportunity.
>
> Charles M. Fortino, Fortino Plaxton & Costanzo PC, *Alma*

> "Exceeded my expectations. Something for everyone.
>
> Michael Anderson Ohly, The Erskine Law Group PC, *Rochester*

Tracks

Moderator
Disability Planning Track

Christopher W. Smith

Chalgian & Tripp Law Offices PLLC, *Southfield*

Moderator
Drafting/Design Track

Michael D. Holmes

DeMent and Marquardt PLC, *Kalamazoo*

Disability Planning Track

Acme/10:35am/Friday
Plymouth/3:45pm/Friday

Medicaid, Elder Law, and Disability Update 2017

Michigan and federal developments • Medicaid annuities • estate recovery update • veterans' benefits update

Kathleen Hogan Aguilar, Miller Johnson, *Grand Rapids*

Acme/11:10am/Friday
Plymouth/4:25pm/Friday

Hot Issues in Special Needs Planning

Social Security trust reviews and what they mean for your trusts • ABLE Accounts and where they fit in your practice • Special Needs Trust Fairness Act • seeding first-party trusts • funding VA retirement annuities into special needs trusts

Christopher W. Smith, Chalgian & Tripp Law Offices PLLC, *Southfield*

Acme/11:45am/Friday
Plymouth/5:05pm/Friday

Housing Options for Seniors

staying at home • nursing homes • adult foster care • assisted living and its levels • continuing care retirement communities

Harley D. Manela, Mall Malisow & Cooney PC, *Farmington Hills*

Drafting/Design Track

Acme/10:35am/Friday
Plymouth/3:45pm/Friday/Video Presentation

Nuts and Bolts of Decanting

what is decanting? • when, how, and why to decant • protecting the fiduciary who decants

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

Acme/11:10am/Friday
Plymouth/4:25pm/Friday

The Great Boilerplate Debate

advantages/disadvantages of "lean" documents • advantages/disadvantages of "kitchen sink" documents • what lean and kitchen sink look like • sample documents of both • is there a balance between lean and kitchen sink?

Michael D. Holmes, DeMent and Marquardt PLC, *Kalamazoo*; Michael G. Lichterman, Bolhouse Baar & Hofstee PC, *Grandville*

Acme/11:45am/Friday
Plymouth/5:05pm/Friday

Estate Planning for Non-U.S. Citizen Spouses

relevance of the immigrant status of the non-U.S. citizen spouse • marital deduction or not? • trust or no trust?

Carlos H. Alvarado-Jorquera, Carlos Alvarado Law PC, *Ludington*

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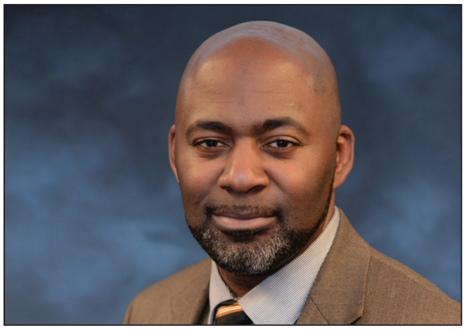


Moderator
Law Practice Management/ Technology Track

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

Moderator
Litigation Track

Marlaine C. Teahan
Fraser Trebilcock, *Lansing*

Law Practice Management/ Technology Track

Acme/10:30am/Saturday
Plymouth/10:30am/Saturday

Template-Building Strategies That Cost Nothing and Make You Money

the rules for creating templates in Word or WordPerfect • rolling out templates across the office

Barron K. Henley, Affinity Consulting Group, *Columbus, OH*

Acme/11:05am/Saturday
Plymouth/11:10am/Saturday

The Group Has Spoken: Best Procedural Practices for Estate Planning and Administration

gain new perspectives and share your insights during this "unconference" • when do you schedule the meeting during which the documents will be signed? • do you mail or e-mail draft documents to the client to review first? • what's your routine follow-up with clients?

Barron K. Henley, Affinity Consulting Group, *Columbus, OH*

Acme/11:40am/Saturday
Plymouth/11:50am/Saturday

Winning with Workshops

setting the stage for a winning presentation—from informational to income-producing • explore the biggest mistakes common to lawyer presentations • identify the keys to captivating presentations • anticipate and handle typical objections • closing the deal while presenting

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

Litigation Track

Acme/10:30am/Saturday

Anatomy of a Lawsuit

claims and defenses • form of action (proceeding versus civil action) • pleadings (petition versus complaint) • unique aspects of probate court procedure and discovery • ADR • trial practice

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

Acme/11:05am/Saturday

How Do You Mend a Broken Trust?

effectively using the courts • judicial settlement agreements • non-judicial settlement agreements • petitions to modify, terminate, or reform

Marlaine C. Teahan, Fraser Trebilcock, *Lansing*

Acme/11:40am/Saturday

IRS Liens, Levies, and Automatic Special Liens

when liens will be assessed and their impact • what property can be seized by levy • special estate or gift tax liens • state law issues

Lorraine F. New, George W. Gregory PLLC, *Troy*

> "The program is loaded with nuts-and-bolts information useful to my practice.
>
> R. John Poch, Kane Funk Poch & Van Massenhove PC, *Alpena*

> "I always learn practical knowledge that is directly applicable to my practice.
>
> Thomas H. Anthony, Thomas H. Anthony PC, *Mount Pleasant*

Tracks

Moderator
Weird and Wild Track

Richard C. Mills
Marcoux Allen, *Jackson*

Weird and Wild Track

Plymouth/10:30am/Saturday

Weird and Wild Retirement Assets

Social Security rules that may surprise you • DIY fixes for late rollovers • RMD caveats

Amy N. Morrissey, Westerman & Morrissey PC, *Ann Arbor*

Plymouth/11:10am/Saturday

Weird and Wild Estate Administration

the interesting lives of dead people • how to avoid using your law degree spending hours deciding who gets the Elvis plates • avoiding burial disputes • planning for the death of a beneficiary before the grantor's death • when deaths close in time lead to unintended results

Richard C. Mills, Marcoux Allen, *Jackson*

Plymouth/11:50am/Saturday

Weird and Wild Real Property

unreleased mortgages • oil and gas leases • land title standards • DPOA issues • impact of settlement agreements • guardianship/conservatorship issues • trust and estate administration issues

Kelly L. Feneley, Feneley & Bennett Law Firm PLC, *Marshall*; Geoffrey R. Vernon, Joslyn & Vernon PC, *St. Clair Shores*

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 15–16, 2017. The room rate is $149/night. Please call 734-414-0600 to reserve a room.

Reservations must be made by May 25, 2017. Registrants are responsible for their own hotel expenses.

Only at Acme

Acme Special Sessions

Acme/1:30pm/Friday

Jurisprudence for Trust and Estate Lawyers *(Advanced)*

sources of law • judicial review of discretionary powers • rights correlative to fiduciary duties • legal personality • canons of statutory interpretation

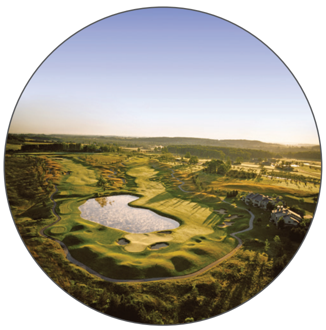
James P. Spica, Dickinson Wright PLLC, *Detroit*

Acme/1:30pm/Friday

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

ask your practice management and substantive questions in this open forum

Cortney S. Danbrook, Smith Haughey Rice & Roegge, *Traverse City*; Ean P. Hamilton, Greenleaf Trust, *Kalamazoo*; Buzz C. Suuppi, Wallace Law Firm PC, *Port Huron*



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

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 any $99 spa treatment.

Reservations: 800-748-0303 ext. 6750 or spadesk@gtresort.com

Spa menu: 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 Old Mission Peninsula.

Brewery Tour
Enjoy a group outing to local breweries.

Wine Tasting
Sample a variety of wines from the area.

More information will be available at the institute.

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 ICLE17 for May 16–19, 2017. Room rates vary. Please visit www.grandtraverseresort.com to reserve a room.

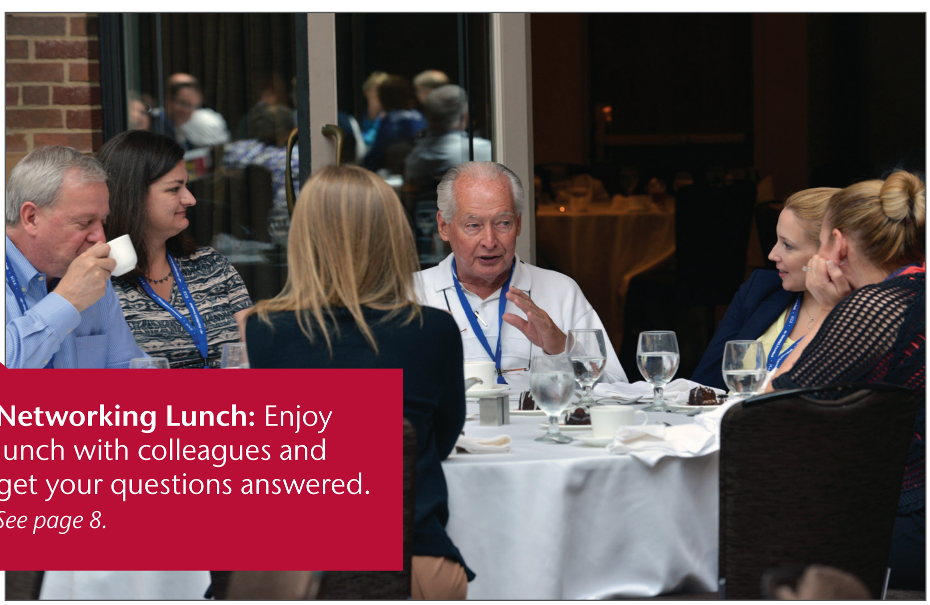
Reservations must be made by April 17, 2017. Registrants are responsible for their own hotel expenses.

“The institute provides great topics and comprehensive updates crucial to the success of my estate planning practice.

S. Tutt Gorman, Gorman Law PLLC, *Portland*

“With its nationally renowned speakers, great venue, and advice that's ready-made for application in my practice, this is a vital part of providing my clients with excellent legal service.

Brandon M. Lewis, Lewis Sloan PLLC, *Troy*



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

“The annual institute is always stimulating. I always get a new way of looking at issues.

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

Experts in Estate Planning: **Drafting Trusts to Optimize Income Tax Results**

Special Add-On Seminar

Level: Intermediate/Advanced
CLE: 2.5

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

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

May 17, 2017 | 2:00pm–5:00pm | Grand Traverse Resort & Spa, Acme

Income Tax and Basis Strategies that Get Results

Higher income tax rates and the tax on net investment income have turned clients' attention away from estate tax planning and toward reducing potential taxes on their capital gains. Learn how to reduce capital gains taxes through proper planning, utilizing the Optimal Basis Increase Trust (OBIT). Join leading expert Edwin P. Morrow in this perfect companion to the *Probate and Estate Planning Institute.*

Schedule

2:00pm

The Optimal Basis Increase Trust

increased importance of basis and income tax • problems with marital trusts • adapting, administering, and redesigning bypass trusts for the "optimal" basis

3:00pm

Tax Ramifications of Amending Irrevocable Trusts to Optimize Income Tax Results

amending previously existing trusts • tax rules

3:30pm

Networking Break

3:45pm

Reducing Ongoing Income Tax of Trusts

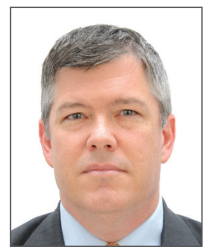
ensuring capital gains passes to beneficiaries • using beneficiary-deemed owner trusts under Section 678

4:15pm

Upstream Planning

explaining Section 1014e nuances • double step up techniques at first death • thinking "upstream"—forget the "SLAT" • drafting clauses

Contributor



Edwin P. Morrow III
Key Private Bank, *Cincinnati, OH*

Edwin P. Morrow III is director of wealth transfer and tax strategies for the bank's Family Wealth Advisory Services Group. He works with local Key Private Bank wealth management teams nationwide, advising high net worth clients on how to preserve and transfer their wealth. He is a frequent writer and speaker on wealth management, tax, and asset protection topics nationwide. Mr. Morrow is a board-certified specialist in estate planning and trusts through the Ohio State Bar Association.

Save $30 When You Also Register for the Probate & Estate Planning Institute

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57TH ANNUAL

Probate & Estate Planning *institute*

MAY 18–20, 2017
Grand Traverse Resort & Spa, Acme

JUNE 16–17, 2017
The Inn at St. John's, Plymouth

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A. Personal Info

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B. Institute Registration | Pick One

Probate & Estate Planning Institute

☐ **Acme,** 05/18–20/17 ☐ **Plymouth,** 06/16–17/17

☐ **$395** General
☐ **$365** Cosponsor Section Member
☐ **$345** ICLE Partner
☐ **$295** per Lawyer (4+ Lawyers from the Same Firm)¹
☐ **$195** New Lawyer (0–3 Years in Practice P77400+)
☐ **FREE** Judges (Limit 40)²

17CI-6530

C. Materials Format | Institute Registrants Pick One

☐ **FREE** Print Handbook and Electronic Materials
☐ **Save $25** Electronic Materials Only³

D. Institute Networking Lunch | Optional (Acme only)

☐ **Yes,** I will attend. Limited seating, lunch included.
(no additional fee)

E. Special Add-On Seminar Registration | Optional

Experts in Estate Planning: Drafting Trusts to Optimize Income Tax Results

Acme, 05/17/17

☐ **$165** Probate & Estate Planning Institute Registrant
☐ **$195** General (Not Attending the Probate & Estate Planning Institute)
☐ **$165** ICLE Partner or Cosponsor Section Member
☐ **$95** New Lawyer (0–3 Years in Practice P77400+)

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F. Can't Attend the Institute?

Non-Registrants—Purchase the Electronic Materials and Select Recordings.

☐ **$195** Non-ICLE Partners
☐ **$136.50** ICLE Partners

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

Institute Registration (Box B)	$______
Electronic Materials Only Discount³ (Box C)	$ (-$25)
Special Add-On Seminar Registration (Box E)	$______
Institute Materials for Non-Registrants (Box F) *(Add 6% MI Sales Tax to This Line Only)*	$______
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Prices guaranteed until 06/17/17. ¹Please attach additional sheet listing lawyers attending. ²Current sitting state court judges (limit 40) attend free and must complete order form or call ICLE to register. ³Registrants 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: For a full refund, notify ICLE by 05/04/17. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 05/11/17. PLYMOUTH: For a full refund, notify ICLE by 06/02/17. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 06/09/17. **Special Add-On Seminar Cancellation Policy:** For a full refund, notify ICLE by 05/03/17. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 05/10/17.