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LIVESTREAMS STARTING 05/20/21 & ON-DEMAND EVENT AVAILABLE 06/30/21

61ST ANNUAL

Probate & Estate Planning Institute

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SPECIAL ADD-ON SEMINAR
Get pandemic practice guidance from Douglas A. Mielock and Terrence G. Quinn. *See page 7.*

ON-DEMAND EVENT WITH 10 LIVESTREAMS

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

Make sure your practice is evolving in the wake of COVID-19. Apply 2020's lessons learned to everything from remote document signing to advocating for isolated residents in long-term care facilities. Get timely advice from Michigan and national experts.

You won't find a lineup of presenters like this anywhere else. We bring you 30 of the best probate and estate planning practitioners, from trusted local names to new national personalities.

THE BEST SPEAKERS—FROM MICHIGAN AND BEYOND

Here are just a few of the experts you will hear from:

Alan S. Gassman

Gassman Crotty & Denicolo PA, *Clearwater, FL*

Alan has nearly 40 years of experience and is the author of 200+ nationally published articles. He helps you avoid liability by breaking down what you need to know right now about bankruptcy.

Jehan Grashara Crump-Gibson

Great Lakes Legal Group PLLC, *Lathrup Village*

Jehan, a founder and managing partner of the firm, has been recognized five times by Michigan Super Lawyers as a Rising Star. She shares insights on transferring a business to the next generation.

Kim Kamin

Gresham Partners LLC, *Chicago, IL*

Kim is a principal and chief wealth strategist at the firm. She helps you plan for potential changes to estate and gift taxes under the Biden administration and to future-proof your documents with flexible drafting.

David L. J. M. Skidmore

Warner Norcross + Judd, *Grand Rapids*

David is a premier trial attorney and sought-after speaker who has written extensively on trust and estate litigation topics. He's back to deliver his always-popular "Caselaw Update" session.

HOT TOPIC

Advocating for Residents of Long-Term Care Facilities During the Pandemic

This tough issue became even tougher when COVID-19 arrived. From family access to quality of care, Alison E. Hirschel lends her elder law expertise so you can serve your clients and their loved ones with confidence and compassion.

BE PREPARED FOR THE CHANGING ENVIRONMENT

The pandemic forced us to retool our estate planning practices—from remote witnessing and notarization to Zoom client meetings. While we're not gathering in Acme or Plymouth this year, make sure you're prepared for whatever new challenges lie ahead. Whether you're a newer or experienced lawyer, these are just some of the essential topics that will be covered.

Better Drafting

Draft more efficiently and avoid litigation. Tackle the unique challenges that come with family businesses and blended families. Prepare for changes under the Biden administration. Handle more sophisticated trusts, from ILITs to IDGTs. Learn to sidestep land mines in Raj Malviya's "Ten Essential Tax Provisions for Your Everyday Trusts."

Featured Speaker

Raj A. Malviya

Miller Johnson, *Grand Rapids*

Important COVID-19 Takeaways

Get the latest thinking on how to best work remotely: client meetings, signings, notarization, witnesses, and billing. Grasp new technology and procedures. Confidently lead your team, meet client needs, make connections, and grow your practice. Take home tips and tricks from Sarah Ostahowski in "The Simple Guide to Working Remotely for Estate Planners."

Featured Speaker

Sarah L. Ostahowski

Sarah's Law Firm PLC, *Clare*

Essential Updates

Get caselaw and legislative updates from trusted Michigan practitioners. Implement omnibus EPIC changes. Understand the latest developments regarding Medicaid, special needs, veterans' benefits, the SECURE Act one year later, and more. Gain new strategies from Katie Aguilar, who's back for another insightful "Medicaid, Elder Law, and Disability Update."

Featured Speaker

Kathleen Hogan Aguilar

Rhoades McKee PC, *Grand Rapids*

Your Registration Is All-Access

This year we're bringing Michigan's probate and estate planning community to you! Your all-access registration gives you everything. Get all livestreamed sessions. Plus all on-demand sessions, which include recorded livestreams.

Experts from Across Michigan and Beyond	**30 Speakers**	Starting May 20, 2021
All Livestreamed Content	**10 Sessions**	Live via Zoom on May 20-21, 2021
All On-Demand Content	**27 Sessions**	Available June 30, 2021*
Electronic Materials *Individual access to video recordings, written materials, and PowerPoints*	**3-Year Access**	Available June 30, 2021
Discounts**	✓	www.icle.org/probate

**Includes 10 recorded livestreams.*

***Special deals for section members, ICLE Partners, new lawyers, 4+ from the same firm, and more.*

Hear from Experts Like These—**LIVE!**

Ten livestreamed sessions cover critical legislative and caselaw updates—from Medicaid to omnibus EPIC changes—election fallout, bankruptcy, COVID-19, SECURE Act one year later, and more. Get your questions answered in real time from experts such as:

Louis S. Harrison

Harrison & Held LLP, *Chicago, IL*

Lou focuses his practice on sophisticated tax, corporate, and estate planning. He shares how to efficiently run your practice, serve your clients' remote needs, and more.

Nancy H. Welber

Nancy H. Welber PC, *Farmington Hills*

Nancy brings nearly 40 years of experience to the institute. A well-known authority on the SECURE Act, she takes you through one year of planning and administering under the act.

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Agenda

CLE: 20.25 | CTFA Credits: 12.75 | CRSP Credits: 5.25

LIVESTREAMS—DAY 1

NOTE: Livestreams also available on demand.

Welcome Remarks and Announcements

(Livestream 05/20/21, 9:00am–9:20am)

Robert J. Buchanan, Buchanan & Beckering PLC, *Grand Rapids;* David P. Lucas, Vandervoort Christ & Fisher PC, *Battle Creek*

2020 Election Fallout for Estate Planners

(Livestream 05/20/21, 9:20am–10:05am)

the future of estate and gift tax • planning for 2021 exemptions and exclusions • drafting for flexibility in times of uncertainty

Kim Kamin, Gresham Partners LLC, *Chicago, IL*

Caselaw Update

(Livestream 05/20/21, 10:20am–11:00am)

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

What Estate Planners Need to Know About Bankruptcy

(Livestream 05/20/21, 11:15am–12:00pm)

what you can and cannot do safely before bankruptcy • the biggest mistakes that estate planners make that can devastate a bankrupt person or company • what you need to know about the new Subchapter V bankruptcy rules • tax planning issues that must be addressed • practitioner liability and avoidance thereof

Alan S. Gassman, Gassman Crotty & Denicolo PA, *Clearwater, FL*

Legislative Update

(Livestream 05/20/21, 12:15pm–1:00pm)

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

SPECIAL ADVANCED SESSION: Basis Planning with Powers

(Livestream 05/20/21, 1:45pm–3:45pm)

the Delaware Tax Trap under PPTPA after SB 721 (2020) • the Delaware Tax Trap under the USRAP • IRC 2038 and powers to grant powers • springing contingent testamentary powers

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

LIVESTREAMS—DAY 2

Adapting Your Practice to COVID-19: Present and Future

(Livestream 05/21/21, 9:00am–10:00am)

e-signing and "digital documents versus originals" • the evolving landscape of remote work and meeting with clients: client expectations, billing practices, space needs, and new opportunities • making yourself essential no matter your clients' needs

Louis S. Harrison, Harrison & Held LLP, *Chicago, IL*

SECURE Act: One Year of Planning and Administering

(Livestream 05/21/21, 10:15am–11:00am)

what has changed, and what has not, in the proposed regulations • what needs further clarification in upcoming proposed, or final, regulations • current ideas for planning and drafting under the SECURE Act

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

Drafting Done Well

(Livestream 05/21/21, 11:15am–12:00pm)

best practices in the language you use • client appreciation • complicated formulas • trust code recommendations

Louis S. Harrison, Harrison & Held LLP, *Chicago, IL*

Probate Hot Topics Discussion and Town Hall Q&A

(Livestream 05/21/21, 12:15pm–1:00pm)

select faculty members lead an interactive discussion of new developments, statewide and local trends, and up-to-the minute practice strategies in this freewheeling session • get in on the discussion and get your questions answered

Joan C. Skrzyniarz (moderator), Dickinson Wright PLLC, *Troy*

SPECIAL BASIC SESSION: New Lawyers, You Have the Floor

(Livestream 05/21/21, 1:45pm–3:45pm)

ask your practice management and substantive questions in this open forum • how to make connections and gain business during a pandemic

Mark J. DeLuca, Foster Swift Collins & Smith PC, *Lansing;* Morgan Maul, The Maul Law Group PLLC, *Hamilton;* Rachael M. Roseman, Smith Haughey Rice & Roegge, *Grand Rapids*

Agenda

SESSION DURATIONS: Each runs 30-60 minutes on average.

ON-DEMAND SESSIONS

Remarks from the State Bar Executive Director

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

Nuts, Bolts, and Innovative Strategies for Charitable Planning

important vocabulary for tax planners and charitable clients • opportunities that exist for appreciated assets and real estate • private operating foundations and the opportunities they present • how to plan with donors who own interests in private companies and investments • you will flip when you understand NIM CRUTS with asset sales or pension or IRA benefits

Alan S. Gassman, Gassman Crotty & Denicolo PA, *Clearwater, FL*

Drafting/Design Track

Drafting Trusts for the Business Owner

S corporation matters, including QSST, ESBT, and BDOTS • liquidity considerations • special "fairness" considerations with family businesses • financial security issues with keeping or selling a closely held business during incapacity or after death

Cynthia L. Umphrey, Kemp Klein Law Firm, *Troy*

Preventing Landmines: 10 Essential Tax Provisions for Your Everyday Trusts

funding formulas for family and marital trusts • trustee choice • basis step-up • powers of appointment • GST provisions • charitable contributions and deductions • foreign trustees and beneficiaries • eligible S corporation shareholder • DNI and capital gains • state income tax

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

Practical Drafting for the Blended Family

QTIP planning in the jumbo exemption era • creative use of powers of appointment • prenuptial agreement coordination • planning with withdrawal rights • balancing basis planning and flexibility with the protection of children brought to the marriage

Richard C. Mills, Marcoux Allen PC, *Jackson*

Current Events Track

Omnibus EPIC Law Changes

significant increases to inflation adjustment amounts • undisclosed trusts permitted (25-year duration limit) • limitations on gifts to attorney draftsperson (possible addition to Omnibus)

Robert P. Tiplady, Dykema, *Ann Arbor*

The Definitive Guide to Remote and Video Document Signing 2021

governing law today • what if you signed under an executive order? • best practices to follow • circumstances where remote notarization and witnessing would be imprudent

Kristen R. Gross, Law Offices of Kristen R. Gross PC, *Birmingham*

The Simple Guide to Working Remotely for Estate Planners

leading your team remotely • implementing key systems and procedures • technology you need to learn • effectively training your clients so you can meet their needs

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

Advanced Planning Track

Advanced Trust Medley

asset protection trusts • annual gifting trusts • ILITS • IDGTs • impact of 2020 year-end planning

Joan C. Skrzyniarz, Dickinson Wright PLLC, *Troy*

Fiduciary Income Tax 2021

tiered system • separate shares • basics of DNI • charitable distributions • will contest and DNI/charitable distributions

Douglas W. Stein, Stein Law LLC, *Atlanta, GA*

Succession Planning Outside the Estate Plan

transferring a business to the next generation • shareholder agreements

Jehan Grashara Crump-Gibson, Great Lakes Legal Group PLLC, *Lathrup Village*

Core Concepts Track

Best Practices for Acceptance of Durable Powers of Attorney

drafting DPOAs and other forms to make banks more accepting • facilitating communication • honoring filings and petitions • potential new Michigan legislation

Adam C. Lowen, Comerica Wealth Management, *Ann Arbor;*
Frank M. Peraino, Comerica Corp. Legal, *Detroit*

Distributing the 'Stuff': Administration of Tangible Personal Property

interpretation of tangible personal property (TPP) provisions • valuing TPP • minor beneficiaries of TPP • handling TPP disputes among beneficiaries

Ean P. Hamilton, Hamilton Law PLC, *Kalamazoo*

Fundamentals of Testamentary Trust Administration

testamentary versus standalone • privacy concerns as the will is filed and becomes public • process and requirements for opening the estate—certificate of trust and what goes on the inventory • funding from the estate or other sources to the testamentary trust • closing the estate and the trust administration

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

Disability Planning Track

Medicaid, Elder Law, and Disability Update 2021

Michigan and federal developments • updated and effective planning techniques • special needs strategies • veterans benefits update

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

How to Use SBO Trusts When Planning for Long-Term Care

recent developments • SBO trust for a community spouse: when to use, drafting, divestment review, alternatives, Medicaid and non-Medicaid planning • SBO trust for a disabled person: when to use, drafting, disability qualification, consequences for the disabled person, alternatives, Medicaid and non-Medicaid planning

Susan L. Chalgian, Chalgian & Tripp Law Offices, *East Lansing*

Advocating for Residents of Long-Term Care Facilities During the Pandemic

access to family members/clients in assisted living facilities and nursing homes • quality of care issues • resident rights in placement, transfers, and discharges

Alison E. Hirschel, Michigan Elder Justice Initiative, *Lansing;*
Salli Pung, Michigan Long Term Care Ombudsman Program, *Lansing*

Special Add-On Seminar

Pandemic Lessons Learned: New Tools to Prosper in Estate Planning

Livestreamed Only: 05/11/21

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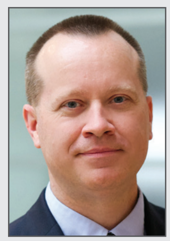

Douglas A. Mielock
Foster Swift Collins & Smith PC,
Lansing

Terrence G. Quinn
The TGQ Law Firm,
Ann Arbor

Find your ideal clients and deliver world-class service—even during a pandemic. Participate in this interactive workshop via Zoom. Gain proven marketing strategies and explore tried-and-true technology to automate your practice. **Save $30 by registering for the institute and this event at the same time.**

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B. Institute Registration | Pick One

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- ☐ **$395** General
- ☐ **$365** Cosponsor Section Member
- ☐ **$345** ICLE Partner
- ☐ **$195** New Lawyer (0–3 Years in Practice P82231+)
- ☐ **$295** per Registrant (4+ Registrants from the Same Firm)[1]

Special Registration

- ☐ **FREE** Judges (Limit 40)[2]

21CI-6530

C. Materials Format | Pick One

- ☐ **FREE** Electronic Materials
- ☐ **$35** Print Handbook (shipped to you)[3] and Electronic Materials

D. Add-On Seminar Registration | Optional

Livestream 05/11/21, 9:00am–12:00pm

Pandemic Lessons Learned: New Tools to Prosper in Estate Planning

- ☐ **$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 P82231+)

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E. Livestreamed Sessions Registration | 05/20–21/21

- ☐ **Day 1 Livestreams**
- ☐ **Day 2 Livestreams**

These sessions will also be recorded and available on demand.

F. Payment Info

Institute Registration (Box B) $________

Add $35 for Print Handbook (Optional, Box C) $________

Add-On Seminar Registration (Optional, Box D) $________

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Cannot combine discounts. [1]Please attach additional sheet listing registrants attending. All registrations must be submitted and paid for at the same time. [2]Current sitting state court judges (limit 40) attend free and must call ICLE or submit order form to register. [3]Print handbook orders received by 04/16/21 will be guaranteed; otherwise, available while supplies last. Print handbooks should be delivered before the on-demand event is available. Limit one print handbook purchase per registrant. **Complete Seminar Policies:** www.icle.org/info/seminarpolicies. **Institute Cancellation Policy:** For a full refund, notify ICLE by 05/19/21. No refunds will be issued after 05/19/21. **Special Add-On Seminar Cancellation Policy:** For a full refund, notify ICLE by 05/10/21. No refunds will be issued after 05/10/21. **Terms and Conditions:** Access to online seminar materials for an ICLE institute/conference/summit or an on-demand event (including the materials, video, and audio files) is granted only to me, the customer registered for the event, and I am not permitted to share my access. See www.icle.org/info/termsconditions.

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