ICLE | Your Partner in Practice

MAY 19–21, 2022 | ACME
JUNE 16–17, 2022 | PLYMOUTH

62ND ANNUAL

Probate & Estate Planning Institute

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

SPECIAL ADD-ON SEMINAR
Create entities that generate superior income tax results.

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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

Join us in person and get practical solutions for new and developing issues—everything from planning for cryptocurrency to helping clients with diminished capacity. Hear from trusted Michigan practitioners and noted national speakers while you catch up with colleagues. Whether you join us in Acme or Plymouth, the schedules are packed with effective strategies you can immediately apply to your practice.

The Best Speakers—from Michigan and Beyond

You won't find a lineup of presenters like this anywhere else. Here are just a few of the experts you will hear from:

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 walks you through both modernizing and preserving trusts.

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

Steve, a partner in the firm, practiced accounting for eight years before practicing law. He gets you up to speed on the SECURE Act, donating to charities, and new tax changes.

Hon. Christopher M. Murray
Michigan Court of Appeals, *Detroit*

Judge Murray has served on the court since 2002 and was appointed chief judge in April 2018. He gives you invaluable insight from the bench on everything from briefs to oral arguments.

Marguerite Munson Lentz
Bodman PLC, *West Bloomfield*

Meg, who is now of counsel with the firm, has 40+ years of experience in estate planning. She shares how to decide the best trust plan—whether simple or complex—for your client.

Abigail Rosen Earthman
Winstead PC, *Dallas, TX*

Abigail's practice focuses on litigation related to estate, gift, and generation-skipping transfer taxes. She gives a timely overview of planning for cryptocurrency situations.

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

Jim has nearly 40 years of experience and is known as both a practitioner and a scholar. He shares his expertise in our advanced session on conflict of laws and powers of appointment.

Tailor the Trip That Works for You

Enjoy an extended getaway in Acme in May. Or spend less time out of the office with a quick trip to Plymouth in June.

Modernize and Future-Proof Your Drafting

Draft more efficiently, avoid litigation, and be prepared for whatever your client may face.

Bitcoin and Cryptocurrency

More and more clients are leaving these new assets behind. Get an introduction to blockchain and learn how to handle everything from reporting taxes to accessing the digital wallet.

Assisted Reproductive Technology

What if someone uses a surrogate? How do you handle a class gift? Prepare documents now that anticipate even the trickiest of scenarios.

Modernizing/Preserving Trusts

Take away new techniques for not only modernizing a trust, but also for preserving settlor's intent. Noted national speaker Elizabeth K. Arias walks you through both sides.

Uniform Power of Attorney Act

Draft DPOAs that meet the new requirements. Get tips on drafting for both general and third-party scenarios. Understand how the Act will impact existing law.

SECURE Act

Take a deeper dive now that the Act is two years old. Plan for retirement assets—now. Get an overview of required minimum distribution rules and review sample forms.

Acme Agenda

CLE: Up to 13* CTFA: Pending** CRSP: Pending** LEVEL: Basic/Intermediate/Advanced

THURSDAY, MAY 19, 2022

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

12:00pm Registration and Vendor Showcase
1:00pm Welcoming Remarks and Announcements
1:30pm Blockchain Building Blocks: Planning with Bitcoin and Cryptocurrency
2:10pm Planning Aspects of the SECURE Act
3:00pm Networking Break

	Hot Topics Track	Bench & Bar Track
3:15pm	Preparing Now for Assisted Reproductive Technology Legislation	Probate Court Insights
3:45pm	How to Donate a Business Interest to Charity	Appellate Advocacy for Probate Lawyers
4:15pm	Uniform Power of Attorney Act: How to Prepare Now	The Probate Registers Sound Off
4:45pm	Questions and Answers	Questions and Answers

6:00pm Networking Reception

FRIDAY, MAY 20, 2022

7:30am Registration, Continental Breakfast, and Vendor Showcase
8:10am Remarks from the State Bar Executive Director
8:30am Everything to Know: Trust Reformation, Modification, and Decanting
9:30am Caselaw Update
10:15am Networking Break

	Advanced Planning Track	Core Concepts Track
10:30am	Ironclad Intent: Preserving What the Settlor Really Wanted	Model Trust Accounting 101
11:00am	How to Get Grantor Trust Status and How to Use It	Everyday Ethics: Scenarios You're Bound to Encounter
11:30am	Tax Apportionment	The Case for and Against the Complicated Trust
12:00pm	Questions and Answers	Questions and Answers

12:15pm Networking Lunch on Premises with Hot Topic Discussions (Preregistration Required—Limit 100)

	Special Basic Session	Special Advanced Session
1:30pm	New Lawyers, You Have the Floor	Conflict of Laws and Powers of Appointment

*No CLE credit is given for the Acme special session "New Lawyers, You Have the Floor." **The *Probate & Estate Planning Institute, 62nd Annual,* will be submitted to ABA Professional Certifications for CE credit review and approval 90 days prior to the event. Once we receive notification of the credit approval, we will notify attendees.

Acme Agenda

SATURDAY, MAY 21, 2022

7:30am Registration, Continental Breakfast, and Vendor Showcase
8:30am Legislative Update
9:15am Representing Clients with Diminished Capacity
10:15am Networking Break

	Disability Planning Track	Business Succession Planning Track
10:30am	Medicaid, Elder Law, and Disability Update 2022[1]	Overview of Succession Planning[1]
11:00am	Public Benefits Planning: The Ultimate Flowchart[1]	Helping the Client Who Says, "I Think I Want a Family Office"[1]
11:30am	Using a DPOA to Create a Trust for the Principal or Exercise Retained Powers[1]	Charitable Giving Options for Owners of Closely Held Businesses[1]
12:00pm	Questions and Answers	Questions and Answers

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

Acme Special Sessions

Acme/1:30pm/Friday

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

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

Kathleen Cieslik, Barris Sott Denn & Driker PLLC, *Detroit;* Hameed Dakroub, Dakroub Group, *Dearborn;* Nina E. Lucido, Warner Norcross + Judd, *Clinton Township*

Acme/1:30pm/Friday

Conflict of Laws and Powers of Appointment *(Advanced)*

Local law instantiations of the "relation back" of powers—resulting trusts and perpetuities; the choice-of-law instantiation—alternative concepts of choice-of-law rules and of choice; justifying and extending choice-of-law rules by analogy to local law.

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

Plymouth Agenda

CLE: 10.25 CTFA: Pending* CRSP: Pending* LEVEL: Basic/Intermediate/Advanced

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

THURSDAY, JUNE 16, 2022

7:30am Registration, Continental Breakfast, and Vendor Showcase
8:30am Welcoming Remarks and Announcements
8:50am Blockchain Building Blocks: Planning with Bitcoin and Cryptocurrency
9:30am Planning Aspects of the SECURE Act (Video Presentation)
10:20am Networking Break

	Hot Topics Track	Bench & Bar Track
10:35am	Preparing Now for Assisted Reproductive Technology Legislation	Probate Court Insights
11:10am	How to Donate a Business Interest to Charity (Video Presentation)	Appellate Advocacy for Probate Lawyers
11:45am	Uniform Power of Attorney Act: How to Prepare Now	The Probate Registers Sound Off
12:15pm	Questions and Answers	Questions and Answers

12:30pm Networking Lunch on Premises with Hot Topic Discussions
1:45pm Everything to Know: Trust Reformation, Modification,and Decanting (Video Presentation)
2:45pm Caselaw Update
3:30pm Networking Break

	Advanced Planning Track	Core Concepts Track
3:45pm	Ironclad Intent: Preserving What the Settlor Really Wanted (Video Presentation)	Model Trust Accounting 101
4:20pm	How to Get Grantor Trust Status and How to Use It	Everyday Ethics: Scenarios You're Bound to Encounter
4:55pm	Tax Apportionment	The Case for and Against the Complicated Trust
5:25pm	Questions and Answers	Questions and Answers

5:45pm Networking Reception

FRIDAY, JUNE 17, 2022

7:30am Registration, Continental Breakfast, and Vendor Showcase
8:30am Legislative Update
9:15am Representing Clients with Diminished Capacity
10:15am Networking Break

	Disability Planning Track	Asset Protection Track
10:30am	Medicaid, Elder Law, and Disability Update 2022[1]	What Every Estate Planner Must Know About Bankruptcy Law[1]
11:05am	Public Benefits Planning: The Ultimate Flowchart[1]	Asset Protection Trusts and Fraudulent Conveyances[1]
11:40am	Using a DPOA to Create a Trust for the Principal or Exercise Retained Powers[1]	What Estate Planning Lawyers Should Know About Divorce[1]
12:10pm	Questions and Answers	Questions and Answers

*The *Probate & Estate Planning Institute, 62nd Annual*, will be submitted to ABA Professional Certifications for CE credit review and approval 90 days prior to the event. Once we receive notification of the credit approval, we will notify attendees. [1]MP3 download available to all registrants after the seminar.

Plenary Sessions: Acme and Plymouth

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

Welcoming Remarks and Announcements

David L. J. M. Skidmore, Chair, Probate & Estate Planning Section of the State Bar of Michigan, Warner Norcross + Judd, *Grand Rapids;* Dana M. Warnez, President, State Bar of Michigan, Schoenherr Cahill & Warnez PC, *Center Line* (Acme only)

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

Blockchain Building Blocks: Planning with Bitcoin and Cryptocurrency

Introduction to the blockchain; fiduciary considerations when handling an estate with cryptocurrency; tax reporting and cryptocurrency; estate planning considerations; estate/trust administration considerations and what happens to the assets if you cannot access the digital wallet/don't have a key; sample language.

Abigail Rosen Earthman, Winstead PC, *Dallas TX*

Acme/2:10pm/Thursday
Plymouth/9:30am/Thursday/Video Presentation

Planning Aspects of the SECURE Act

Overview of required minimum distribution rules; drafting strategies, including review of sample forms; income and transfer tax planning idea.

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

Acme/6:00pm/Thursday
Plymouth/5:45pm/Thursday

Networking Reception

Relax and join faculty, sponsors, exhibitors, and fellow registrants for light hors d'oeuvres and cocktails.

Acme/8:10am/Friday

Remarks from the State Bar Executive Director

Peter Cunningham, Executive Director, State Bar of Michigan, *Lansing*

Acme/8:30am/Friday
Plymouth/1:45pm/Thursday/Video Presentation

Everything to Know: Trust Reformation, Modification, and Decanting

Understanding the various statutory methods by which a trust may be modified or terminated; advantages and disadvantages of modification/termination versus decanting; identifying and addressing the tax consequences; significance of state laws and variation among the states as to the rules governing modifications and decanting; common scenarios and solutions; representation of minor, unborn, and unascertained beneficiaries.

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

Acme/9:30am/Friday
Plymouth/2:45pm/Thursday

Caselaw Update

David L. J. M. Skidmore, Chair, Probate & Estate Planning Section of the State Bar Michigan, Warner Norcross + Judd, *Grand Rapids*

Acme/12:15pm/Friday
Plymouth/12:30pm/Thursday

Networking Lunch on Premises with Hot Topic Discussions

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

(Preregistration Required in Acme—Limit 100)

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

Legislative Update

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

Acme/9:15am/Saturday
Plymouth/9:15am/Friday

Representing Clients with Diminished Capacity

Ethical obligations; evaluating what your client can do; presuming capacity in marginal cases; dealing with others when capacity is lacking; use of experts and professional evaluations; motion practice; making a record.

Shaheen I. Imami, Baker Donelson Bearman Caldwell & Berkowitz PC, *Chattanooga, TN*

Something for Everyone

Stay current on the evolving estate planning landscape with critical updates: caselaw, legislative, ethics, and Medicaid and other public benefits. Help clients with diminished capacity and understand your ethical obligations.

Newer Estate Planners

- Grasp the basics of trust accounting by walking through a sample
- Explore real-world ethical situations, including capacity
- Take away a flowchart on public benefits planning
- Get answers to your candid questions in a judgment-free zone
- Decide the best trust plan—simple or complex—for your client

Advanced Estate Planners

- Avoid traps when donating a business interest to charity
- Learn how to get grantor trust status and use it appropriately
- Successfully transfer a business to the next generation
- Explore conflict of laws and powers of appointment
- Handle tax apportionment using a will or trust

Tracks

Hot Topics Track

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

Preparing Now for Assisted Reproductive Technology Legislation

How to think about ART in estate planning today; what to do if somebody dies intestate; who it may apply to in family and class gifts; what if someone uses a surrogate; provisions to include in your documents now; potential new EPIC additions, including the trust code.

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

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

How to Donate a Business Interest to Charity

General concepts in contributing a business interest to charity; maximizing deductions when unrelated business taxable income (UBTI) issues arise; traps when donating business interests.

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

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

Uniform Power of Attorney Act: How to Prepare Now

Overview of how the Act will impact existing law (changes to legal definitions, legal presumptions, agent liability, etc.); tips for lawyers drafting general powers of attorney; advice for clients presenting powers of attorney to third parties.

Alexander S. Mallory, McCurdy Wotila & Porteous PC, *Cadillac*

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

Questions and Answers

Bench & Bar Track

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

Probate Court Insights

Making appearances in person and online; best practices for Zoom hearings; what to expect at the initial hearing on a petition; pleadings and decision-making.

Hon. David M. Murkowski, Kent County Probate Court, *Grand Rapids*

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

Appellate Advocacy for Probate Lawyers

How a case is handled at the Court of Appeals and how that impacts your work; best ways for your brief to win the appeal; making effective oral argument.

Hon. Christopher M. Murray, Michigan Court of Appeals, *Detroit*

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

The Probate Registers Sound Off

Transitioning to e-filing during COVID-19/modified filing process; docket availability online and history of filings; court rules, forms, and more; traps for the unwary/quick hints/nonconformity of practice.

Barbara P. Andruccioli, Oakland County Probate Court, *Pontiac* (Plymouth only); Michael J. McClory, Wayne County Probate Court, *Detroit;* Avery D. Rose, Kent County Probate Court, *Grand Rapids* (Acme only)

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

Questions and Answers

Advanced Planning Track

Acme/10:30am/Friday
Plymouth/3:45pm/Thursday/Video Presentation

Ironclad Intent: Preserving What the Settlor Really Wanted

Defining material purpose; seeking interpretation of intent; trustee duties; drafting to eliminate a potential challenge; common examples.

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

Acme/11:00am/Friday
Plymouth/4:20pm/Thursday

How to Get Grantor Trust Status and How to Use It

Advantages of grantor trust planning; sample language for powers that are best to use; trust powers that create inadvertent grantor trust classification; toggling of grantor trusts, and should we be able to toggle back on; pitfalls of grantor trust planning when not intended.

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

Acme/11:30am/Friday
Plymouth/4:55pm/Thursday

Tax Apportionment

Where to address—will or trust; default provisions; specific devises.

Wendy Zimmer Cox, Greenleaf Trust, *Birmingham*

Acme/12:00pm/Friday
Plymouth/5:25pm/Thursday

Questions and Answers

Tracks

Core Concepts Track

Acme/10:30am/Friday
Plymouth/3:45pm/Thursday

Model Trust Accounting 101

Walk through a sample trust accounting that will terminate with outright distributions; key elements of the Uniform Principal and Income Act; income tax accounting versus trust accounting; drafting implications.

Mark J. DeLuca, Foster Swift Collins & Smith PC, *Lansing*

Acme/11:00am/Friday
Plymouth/4:20pm/Thursday

Everyday Ethics: Scenarios You're Bound to Encounter

Real-world scenarios of common ethical problems; practical solutions to everyday issues when working with individuals with dementia or special needs; who really is your client; capacity issues.

Robert D. Mannor, Mannor Law Group PLLC, *Grand Blanc*

Acme/11:30am/Friday
Plymouth/4:55pm/Thursday

The Case for and Against the Complicated Trust

Do advantages of a living trust outweigh the disadvantages today; when is a living trust still advisable; what does a non-trust plan look like.

Marguerite Munson Lentz, Bodman PLC, *West Bloomfield*

Acme/12:00pm/Friday
Plymouth/5:25pm/Friday

Questions and Answers

Disability Planning Track

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

Medicaid, Elder Law, and Disability Update 2022

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

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

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

Public Benefits Planning: The Ultimate Flowchart

Tables and decision trees for navigating the maze of government benefit programs; payments from the Social Security Administration; health care coverage from Medicare and Medicaid; handy resources for identifying and tapping other government benefits.

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

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

Using a DPOA to Create a Trust for the Principal or Exercise Retained Powers

MTC provisions on agent being active on behalf of settlor of trust; is it revocable.

Adam M. Lett, Law Office of Adam M. Lett, *Elk Rapids*

Acme/12:00pm/Friday
Plymouth/12:10pm/Friday

Questions and Answers

Moderators

Disability Planning Track
Kathleen Hogan Aguilar
Rhoades McKee PC, *Grand Rapids*

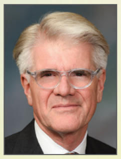
Business Succession Planning Track (Acme Only)
Nazneen S. Hasan
Dykema, *Bloomfield Hills*

Hot Topics Track
Alexander S. Mallory
McCurdy Wotila & Porteous PC, *Cadillac*

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

Core Concepts Track
Robert D. Mannor
Mannor Law Group PLLC, *Grand Blanc*

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



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

Asset Protection Track (Plymouth Only)
Robert P. Tiplady
Dykema, *Ann Arbor*

Tracks

Business Succession Planning Track

Acme/10:30am/Saturday

Overview of Succession Planning

Shareholder agreements, partnership agreements, and operating agreements; transferring businesses to the next generation.

Nazneen S. Hasan, Dykema, *Bloomfield Hills*

Acme/11:00am/Saturday

Helping the Client Who Says, "I Think I Want a Family Office"

Single-family, multifamily, embedded, or virtual; what will be its purpose; what services will it provide; what will it look like.

Mark K. Harder, Warner Norcross + Judd, *Holland*

Acme/11:30am/Saturday

Charitable Giving Options for Owners of Closely Held Businesses

Asking your client the charitable question; identifying the charitable vehicle; tax and nontax considerations; using private foundations and donor advised funds separately and in tandem; using charitable remainder trusts and charitable lead trusts.

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

Acme/12:00pm/Saturday

Questions and Answers

Asset Protection Track

Plymouth/10:30am/Friday

What Every Estate Planner Must Know About Bankruptcy Law

What if your client has creditor issues short of bankruptcy; what if your client files bankruptcy; what if a beneficiary has creditor issues or files for bankruptcy.

Michelle H. Bass, Wolfson Bolton PLLC, *Troy*

Plymouth/11:05am/Friday

Asset Protection Trusts and Fraudulent Conveyances

Asset protection planning for the average client; incorporating QDIT into traditional estate plans; how the qualified dispositions in trust and creditor protection statutes work together and against one another; the role of the affidavit procedure under the QDIT statute.

Robert P. Tiplady, Dykema, *Ann Arbor*

Plymouth/11:40am/Friday

What Estate Planning Lawyers Should Know About Divorce

How to draft in case of a divorce; property settlements and impact on estate planning; postdivorce work for estate planners.

Ryan M. Kelly, Kelly & Kelly PC, *Northville*

Plymouth/12:10pm/Friday

Questions and Answers

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 in Plymouth for 06/16-17/22. The room rate is $162/night. Visit www.theinnatstjohns.com (group code IC061622A) or call 734-414-0600 and mention ICLE/Probate & Estate Planning Institute to reserve a room. Reservations must be made by 06/02/22.

Registrants are responsible for their own hotel expenses.

Things to Do in Acme

Golf

Special rates at championship courses.

The Bear
$80 midweek | $95 weekend | $60 twilight

The Wolverine
$80 midweek | $95 weekend | $60 twilight

Spruce Run
$55 midweek | $60 weekend | $40 twilight

Tee times: 800-748-0303 or www.grandtraverseresort.com

Mention ICLE for discounted rates. Twilight begins at 3:00pm.

Spa

10% off spa treatments.

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

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

Three ways to explore.

Bicycling
Free 30-mile or 13-mile ride led by the Cherry Capital Cycling Club. Both road courses wind along Grand Traverse Bay on the Old Mission Peninsula.

Breweries
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 & Spa for 05/17-22/22. Reservations must be made online by 04/17/22 by visiting www.grandtraverseresort.com (group code ICLE22).

Registrants are responsible for their own hotel expenses.

Join Us in Acme a Day Early

New Tax Changes for Business Entities and Income Tax

May 18, 2022 | Acme | 2:00pm-5:00pm | www.icle.org/probatetax

Join us the day before the institute in Acme and be prepared no matter how Congress and the Biden administration change the tax laws this year.

Steven B. Gorin brings you 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.

Special Add-On Seminar

Level: Intermediate/Advanced
CLE: 2.75

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

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

Speaker

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

SAVE $30 by registering for the institute and this seminar at the same time.

62ND ANNUAL

Probate & Estate Planning Institute

MAY 19–21, 2022 | Grand Traverse Resort & Spa, Acme
JUNE 16–17, 2022 | The Inn at St. John's, Plymouth

PCP PROBATE & ESTATE PLANNING CERTIFICATE PROGRAM ELECTIVE

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Register today! www.icle.org/probate

A. Personal Info

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B. Institute Registration | Pick One

☐ **Acme,** 05/19–21/22 ☐ **Plymouth,** 06/16–17/22

☐ **$395** General
☐ **$365** Cosponsor Section Member
☐ **$345** ICLE Partner
☐ **$195** New Lawyer (0–3 Years in Practice P82700+)
☐ **$295** per Registrant (4+ Registrants from the Same Firm)[1]

Special Registration: ☐ **FREE** Judges (Limit 40)[2]

22CI-6530

C. Add-On Seminar Registration | Optional

Acme, 05/18/22, 2:00pm–5:00pm

New Tax Changes for Business Entities and Income Tax

☐ **$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 P82700+)

22CH-6567

D. Networking Event | Optional

☐ **FREE** Institute Networking Lunch—Acme, 05/20/22 (Preregistration Required—Limit 100)

E. Materials Format for Institute Registrants | Pick One

☐ **FREE** Electronic Materials
☐ **$35** Print Handbook[3] and Electronic Materials

F. Can't Attend the Institute?

Non-Registrants—Purchase the Electronic Materials

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

G. Payment Info

Institute Registration (Box B) $________

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

Institute Registrants: Add $35 for Print Handbook (Optional, Box E) $________

Institute Materials for Non-Registrants (Box F) *(Add 6% MI Sales Tax to This Line Only)* $________

Total Amount Due $________

Please make your payment online with credit card:

www.icle.org/probate

Need help? Call ICLE at 877-229-4350. During COVID-19, we are not able to accept credit card payment by phone or mail.

Alternate payment option:
If you need to pay by check, please mail form with payment to:
PO Box 1343, Ann Arbor, MI 48106

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Prices guaranteed until 06/17/22. 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]Limit one print handbook purchase per registrant. Print handbooks are nonrefundable after the event cancellation date. **Complete Seminar Policies:** www.icle.org/info/seminarpolicies. **Acme Cancellation Policy:** For a full refund, notify ICLE by 05/05/22. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 05/12/22. **Plymouth Cancellation Policy:** For a full refund, notify ICLE by 06/03/22. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 06/10/22. **Special Add-On Seminar Cancellation Policy:** For a full refund, notify ICLE by 05/04/22. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 05/11/22. **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. **Persons with Disabilities or Dietary Restrictions:** For special arrangements please contact ICLE no later than seven days before the seminar.

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