

# PROGRAM SCHEDULE

## 7:15 AM REGISTRATION AND CONTINENTAL BREAKFAST

SPONSORED BY  
THE PRIVATE CLIENT RESERVE OF U.S. BANK

## 8:20 AM WELCOME AND OPENING REMARKS

KIM SPAULDING, CPA  
EPC SEMINAR CHAIR, 2018

## 8:30 AM TURNEY P. BERRY, J.D.

**NOTHING SUCCEEDS LIKE SUCCESSFUL SUCCESSION** Transitioning a private business, usually family owned, from one generation to the next is one of the trickiest estate planning conundrums. We will review successful strategies to minimize taxes and pay for those that remain, encourage orderly leadership changes, compensate owners and non-owners, and take steps to position a business for future success. Both tax and non-tax aspects of various strategies will be discussed.

## 10:00 AM BREAK

## 10:20 AM BRYAN K. CLONTZ, PH.D., CFP®, CLU®, CHFC®, CAP®, AEP®, RICP®

**CREATIVE CHARITABLE PLANNING WITH NON-CASH ASSETS** How would you help a client who wants to donate farmland, mineral rights or a vacation home to charity? Non-cash assets such as real estate, closely held stock, and collectibles are estimated to be a \$40-\$60 trillion market; yet non-cash assets represent less than 6-8% of all charitable gifts. Having a thorough understanding of charitable planning techniques is critical when assisting affluent donors/clients with charitable giving and tax planning. Bryan will cover how to maximize your clients' deductions through untapped assets such as real estate, privately held C corporations, S corporations, LLCs, limited partnerships and other unique assets. This highly interactive session will employ case studies to illuminate key points.

## 11:20 AM KAREN E. BOXX, J.D.

**WASHINGTON ESTATE PLANNING UPDATES** Washington now has a trust decanting statute, based on the Uniform Act, which will be discussed along with other legislation, such as a guardianship visitation bill. Recent Washington case law that will be discussed include cases on malpractice actions by disappointed beneficiaries, validity of will executions, distribution of property at the death of a committed intimate partner, Washington estate tax, and will construction.

## SUSAN N. GARY, J.D.

**OREGON ESTATE PLANNING UPDATES** This session will review recent Oregon cases, including cases involving the meaning of the term "interested person" in the probate statutes, the effect of a judgment of final distribution, and an unenforceable prenup. We will also discuss the 2017 amendments to the Oregon probate statutes, amendments proposed for the 2018 session, and a legal precedent opinion issued by the Social Security Administration that grants survivor rights to an Oregon resident who had been registered in a domestic partnership in California.

## 12:20 PM LUNCH

SPONSORED BY UNION BANK

## 1:20 PM CONCURRENT SESSIONS

**STUART C. BEAR, J.D.**  
**I HAVE IT BECAUSE MOM LIKED ME THE BEST: HOW TO HELP PROTECT VULNERABLE SENIORS FROM FINANCIAL EXPLOITATION** This session will focus on identifying the growing concern of financial exploitation among vulnerable seniors; the legal standards for mental capacity and undue influence; representing clients with diminished capacity; preventing financial exploitation through the implementation of financial powers of attorney and health care directives, and the establishment of guardianships and conservatorships; and the ethical rules and considerations when reporting financial exploitation.

## LAURA WEST, J.D.

**ESTATE PLANNING FOR US AND CANADIAN ASSETS** This session will highlight some of the key Canadian estate planning issues that advisors should be aware of when dealing with clients whose plans involve Canadian situs assets or Canadian resident beneficiaries. In addition to planning strategies, it will touch on relevant tax topics, administration issues and the jurisdictional differences to be aware of when dealing with the various Canadian provinces.

## 2:20 PM BREAK

## 2:35 PM JEREMIAH DOYLE IV, J.D., LLM

**INCOME TAX CONSEQUENCES OF FUNDING BEQUESTS** As part of the administration of estates and trusts, certain tax issues arise when property is transferred from an estate or trust to a beneficiary. This session discusses the six income tax issues involved in funding bequests including whether the distribution carries out DNI and if so how much DNI, whether capital gain may or is required to be recognized when funding a bequest with appreciated property and the holding period and basis of the assets distributed to the beneficiary.

## 3:30 PM SAM A. DONALDSON, J.D., LLM

**FEDERAL TAX UPDATES FOR ESTATE PLANNERS** This informative and entertaining session will recap the important cases, rulings, regulations, and legislation from the past 12 months. Tax reform will certainly be front and center, but other topics to be addressed will include extended portability elections and planning with family partnerships.

## 4:40 PM RECEPTION

SPONSORED BY FERGUSON WELLMAN CAPITAL MANAGEMENT, INC.

PRESORT STD  
U.S. POSTAGE  
PAID  
SIPRINT



ESTATE PLANNING COUNCIL OF  
PORTLAND, INC.  
C/O SPIRE MANAGEMENT, LLC  
3340 COMMERCIAL ST SE, SUITE 220  
SALEM, OR 97302

# 47<sup>TH</sup> ANNUAL ESTATE PLANNING SEMINAR

FRIDAY  
FEBRUARY 9, 2018  
OREGON CONVENTION CENTER  
PORTLAND, OREGON

PRESENTED BY  
ESTATE PLANNING COUNCIL  
OF PORTLAND, INC.

## GOLD SPONSORS



## SILVER SPONSORS

ALDRICH CPA'S + ADVISORS, LLP  
ALLEN TRUST COMPANY | ARNERICH MASSENA  
BECKER CAPITAL MANAGEMENT  
BONHAMS INTERNATIONAL AUCTIONEERS  
COLUMBIA TRUST COMPANY  
CONFLUENCE WEALTH MANAGEMENT  
FIRST REPUBLIC PRIVATE WEALTH MANAGEMENT  
GUIDE DOGS FOR THE BLIND | JONES & ROTH CPAS  
LEGACY HEALTH FOUNDATIONS | MOSS ADAMS  
NORTHWEST INVESTMENT COUNSELORS, LLC  
OHSU & DOERNBECHER FOUNDATIONS  
OREGON HUMANE SOCIETY  
OREGON JEWISH COMMUNITY FOUNDATION  
OREGON PACIFIC BANK | PERKINS & CO.  
THE OREGON COMMUNITY FOUNDATION  
TOP KOHLBUSH & HOEM, LLP | UMPQUA PRIVATE BANK  
U.S. TRUST, BANK OF AMERICA  
PRIVATE WEALTH MANAGEMENT  
WASHINGTON TRUST BANK  
WELLS FARGO PRIVATE BANK  
WHITTIER TRUST COMPANY

## BRONZE SPONSORS

BESSEMER TRUST | BUCKLEY LAW, P.C. | CABLE HUSTON, LLP  
DAVIDSON TRUST COMPANY | DELAP, LLP  
DUNN, CARNEY, ALLEN, HIGGINS, TONGUE, LLP  
MASSMUTUAL NORTHWEST | MILLER NASH GRAHAM & DUNN, LLP  
NATIONAL CHRISTIAN FOUNDATION PORTLAND  
OREGON ZOO FOUNDATION | RIVERVIEW TRUST COMPANY  
SAMUELS YOELIN KANTOR, LLP | SCHWABE, WILLIAMSON & WYATT  
STOEL RIVES, LLP | STUART WEISS BUSINESS VALUATION, INC.  
THEDE CULPEPPER MOORE MUNRO & SILLIMAN, LLP  
UBS PRIVATE WEALTH MANAGEMENT



## FACULTY



**STUART C. BEAR** is a lawyer and the President of Chestnut Cambronne PA and holds a national reputation for providing the highest level of succession planning services for individuals, families, and businesses. Stuart is distinguished as a fellow of the American College of Trust and Estate Counsel (ACTEC), a member of the Minnesota State Bar Association, and a member of The National Academy of Elder Law Attorneys, Inc. (NAELA).



**TURNERY P. BERRY** is Chair of Wyatt, Tarrant & Combs' Trusts, Estates & Personal Planning Service Team. He is active in the American College of Trust and Estate Counsel, is a past Regent of the College, former President of the ACTEC Foundation, and previous chair of the Charitable and Tax Exempt Committee. Mr. Berry is a Fellow of the American College of Tax Counsel, a member of the American Law Institute, a member of the Advisory Council of the Heckerling Institute on Estate Planning, a Member of the Advisory Board of Trusts and Estates Monthly, a member of the Joint Editorial Board for Uniform Trust and Estates Act, and a member of the Bloomberg BNA Tax Advisory Board. A native of Tennessee, Mr. Berry received his B.A. and B.L.S. in 1983 from the University of Memphis and his J.D. in 1986 from Vanderbilt University.



**KAREN E. BOXX** joined the faculty in 1997. She teaches in the areas of trusts and estates, estate planning, community property, conflicts of laws and professional responsibility. Professor Boxx has been active in legislative reform, including chairing a WSBA Task Force that drafted major revisions to Washington trust law enacted in 2011. She is a Fellow of the American College of Trust and Estate Counsel and a member of its Elder Law Committee.



**BRYAN CLONTZ** is the founder and President of Charitable Solutions, LLC, specializing in non-cash asset receipt and liquidation, gift annuity reinsurance brokerage, gift annuity risk management consulting, emergency assistance funds as well as virtual currency and life insurance appraisals/audits. He also serves as Partner of Ekstrom Alley Clontz & Associates – a community foundation consulting firm in New Haven, CT.



**SAM A. DONALDSON** Before joining the Georgia State Law faculty in 2012, Samuel A. Donaldson, professor of law, was at the University of Washington School of Law for 13 years where he was a five-time recipient of the Philip A. Trautman Professor of the Year award. At Georgia State University he teaches tax and estate planning courses, as well as courses in the areas of property, commercial law and professional responsibility. Donaldson is an academic fellow of the American College of Trust and Estate Counsel and a member of the Bar in Washington, Oregon, and Arizona. Donaldson is a co-author of the popular West casebook, Federal Income Tax: A Contemporary Approach, and a co-author of the Price on Contemporary Estate Planning. He has served as the Harry R. Horrow Visiting Professor of International Law at Northwestern University and a visiting assistant professor at the University of Florida Levin College of Law.



**JEREMIAH W. DOYLE IV** is an estate planning strategist for BNY Mellon's Private Wealth Management group and a Senior Vice President of Bank of New York Mellon. He has been with the firm since 1981. Jere practices law in Massachusetts and before the United States District Court, United States Court of Appeals (First Circuit) and the United States Tax Court. He is the editor and co-author of Preparing Fiduciary Income Tax Returns, a contributing author of Preparing Estate Tax Returns, a contributing author of Understanding and Using Trusts and a contributing author of Drafting Irrevocable Trusts in Massachusetts. He is a contributing columnist for Estate Planning. Jere is a lecturer in law in the Graduate Tax Program at Boston University School of Law. He served as president of the Boston Estate Planning Council and was a 20-year member of the Executive Committee of the Essex County Bar Association. He is also a member of the steering committee for the American Institute of Certified Public Accountants Advanced Estate Planning Program. He was named as the "Estate Planner of the Year" in 2009 by the Boston Estate Planning Council. In 2011 he was elected to the National Association of Estate Planners & Councils Estate Planning Hall of Fame.



**SUSAN N. GARY**, the Orlando J. and Marian H. Hollis Professor at the University of Oregon School of Law, received her B.A. from Yale University and her J.D. from Columbia University. She is an Academic Fellow of ACTEC, a Trustee on the University of Oregon Board of Trustees, and a member of the Oregon Law Commission. She writes on legal definitions of family, fiduciary duties and the prudent investor standard, the regulation of charities, and mediation in estate planning.



**LAURA WEST** (B.A., J.D. University of Toronto) is called to the bars of the Provinces of British Columbia and Ontario, Canada. She is a partner of Norton Rose Fulbright Canada LLP (Vancouver) and a member of the Private Client Legal Team of the Year (midsize firm category) awarded at the 2016/2017 international STEP Private Client Awards. She is engaged in a general practice in the areas of wealth management, estates, trusts, charity and not-for-profit law. She has been recognized by Best Lawyers in Canada and has been rated Repeatedly Recommended in the areas of Estate & Personal Tax Planning and Charities / Not-for-Profit Law in the Canadian Legal Expert Directory. She was also the co-recipient of a Lexpert Gold Zenith award recognizing pro bono work in the legal profession. Laura has taught Wills and Estate Planning at the University of Toronto Faculty of Law as an adjunct professor. She is the co-author of the book Charitable Giving in Canada and she has lectured and written frequently on estate planning and charity law issues.

### 2018 ANNUAL SEMINAR COMMITTEE

Kimberly A. Spaulding, CPA (Chair)  
Perkins & Co.

Michele Wasson, J.D. (Vice Chair)  
Stoel Rives, LLP

Arlene Cogen, CFP®  
Arlene Cogen Consulting

Sarie Crothers, J.D., L.L.M.  
Washington Trust Bank

Will Hamerman, CPA  
Wells Fargo Private Bank

Amelia Heath, J.D.  
US Trust

Kathleen Kee, CFP®  
Confluence Wealth Management, LLC

Jaime Stimpson, CPA, PFS, CSEP  
Aldrich CPAs + Advisors, LLP

Mary Strasdin, CPA  
McDonald Jacobs

Katherine VanZanten, J.D.  
Cable Huston, LLP

Michael Walker, J.D.  
Samuels Yoelin Kantor, LLP

# 47<sup>TH</sup> ANNUAL ESTATE PLANNING SEMINAR

## REGISTER ONLINE

AT [WWW.EPCPORTLAND.ORG](http://WWW.EPCPORTLAND.ORG)

## REGISTRATION FEES

includes continental breakfast, lunch and reception

### ESTATE PLANNING COUNCIL OF PORTLAND MEMBERS

- \$224 by January 9, 2018
- \$275 after January 9, 2018

### NON MEMBERS

- \$274 by January 9, 2018
- \$295 after January 9, 2018

## PROGRAM MATERIALS AND AUDIO RECORDING

of the presentations are available for purchase through the online system at [www.epcportland.org](http://www.epcportland.org).

## CONTINUING EDUCATION CREDITS

Credits are being requested or are available from:

The Oregon State Bar  
Oregon Board of Accountancy  
Oregon Insurance Division  
Oregon Board of Tax Examiners  
Washington State Bar  
Washington Board of Accountancy  
Washington Insurance Division  
Institute of Certified Bankers  
Investment Management Consultants Association  
CFP Board  
Between 6.0 and 8.0 hours have been approved for past seminars.

## CANCELLATIONS

Refunds of tuition payments, less \$50 for handling, will be made only if written cancellation request is received by January 26, 2018.

## QUESTIONS

Please contact Harvey Gail  
at Spire Management, LLC  
503-371-7457 or [epcseminars@gmail.com](mailto:epcseminars@gmail.com)