

**48TH ANNUAL  
ESTATE PLANNING SEMINAR  
FRIDAY, FEBRUARY 1, 2019  
OREGON CONVENTION CENTER  
PORTLAND, OREGON**

**PROGRAM SCHEDULE**

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

**7:15 AM REGISTRATION AND  
CONTINENTAL BREAKFAST**  
SPONSORED BY U.S. BANK PRIVATE WEALTH  
MANAGEMENT

**8:20 AM WELCOME AND OPENING  
REMARKS**  
MICHELE WASSON, J.D.  
EPC SEMINAR CHAIR 2019

**8:30 AM FARHAD AGHDAMI**  
**DISHING THE DIRT ON PLANNING FOR REAL  
ESTATE INVESTORS** This program focuses on income tax and wealth transfer tax opportunities (and pitfalls) associated with planning for real estate investors, including valuation discounts; valuation freezes; and leveraging strategies for specific types of assets and ownership structures common in real estate deals. This program also examines the implications of TCJA and discusses practical considerations (tax and non-tax) for representing real estate investors, including, among other topics, choosing the right trustees after the Aragona case; dealing with negative capital accounts; and managing capital gains and avoiding "dealer" status.

**9:45 AM WENDY GOFFE**  
**COMMUNITY PROPERTY: WHO OWNS WHAT AND  
HOW DID IT GET THAT WAY?** This presentation will provide a basic overview of the marital property laws of community property states for the estate planner, and highlight nuances from the family law perspective. The issues to be discussed include transfer and income tax consequences applicable to community property ownership including the application of Section 1014(b)(6), how the source of funds impacts whether property is community property; and the importance of community property classification, particularly to help address the trade-off that arises when attempting to reduce estate tax while planning with low-basis assets.

**10:45 AM BREAK**

**11:00 AM LESTER B. LAW**  
**THE BASIS OASIS PLAY – FROM THE PROTASIS TO  
THE CATASTASIS,** Lester will discuss what "every estate planner needs to know about income tax basis", and he will also discuss many of the planning ideas that are being touted on how to get "free basis" step up or how to increase income tax basis. He will analyze many of the ideas and provide you with the

benefits and burdens of those plans.

**12:20 PM LUNCH**  
SPONSORED BY UNION BANK

**1:20 PM CONCURRENT SESSIONS  
(CHOOSE ONE):**

**MICHELE MCKINNON**  
**PHILANTHROPY: IMPACT OF TAXES AND OTHER  
MOTIVATING FACTORS ON DONORS** This program will cover the manner in which donors and their advisors should approach planned giving under new tax laws including a discussion of the 2017 Tax Act changes affecting the charitable deduction or expected to impact charitable giving. It will also explore other reasons donors make gifts and whether these considerations are likely to outweigh new tax limitations in a donor's gift considerations. The program will also address particular benefits of certain planned giving techniques in the current tax and economic environment and a discussion of philanthropy trends more generally.

OR

**LAUREN WOLVEN**  
**DIFFICULT BENEFICIARIES,** Description coming soon!

**2:15 PM BREAK**

**2:30 PM STEVE TRYTTEN**  
**RETIREMENT** Description coming soon!

**3:30 PM SAM DONALDSON**  
**FEDERAL UPDATES** Description coming soon!

**4:30 PM RECEPTION**  
SPONSORED BY FERGUSON WELLMAN CAPITAL  
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**2019 ANNUAL SEMINAR COMMITTEE**

Chair: Michele Wasson, J.D. - Stoel Rives LLP  
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**REGISTRATION FEES - INCLUDES CONTINENTAL BREAKFAST, LUNCH, AND RECEPTION**

**ESTATE PLANNING COUNCIL OF PORTLAND MEMBERS: \$224 BY JANUARY 2, 2019, \$275 AFTER JANUARY 2, 2019**

**NON-MEMBERS: \$274 BY JANUARY 2, 2019; \$295 AFTER JANUARY 2, 2019**

**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 a handling fee of \$50, will be made only if written cancellation request is received and acknowledged by 5:00 pm January 18, 2019.

**QUESTIONS**

Please contact Emeé Pumarega at EJP Events LLC, 503-284-6756 or [eme@ejpevents.com](mailto:eme@ejpevents.com).

# 48TH ANNUAL ESTATE PLANNING SEMINAR FRIDAY, FEBRUARY 1, 2019 OREGON CONVENTION CENTER PORTLAND, OREGON FACULTY

**FARHAD AGHAMI** is the Managing Partner of the Richmond office of Williams Mullen. He focuses his practice on wealth transfer planning and preservation, business succession planning, and general tax planning. He counsels a wide variety of clients, including high net worth individuals and families, institutional fiduciaries, family offices, and charitable entities.

Farhad is a 1989 graduate of the University of Virginia and a 1992 graduate of the Wake Forest University School of Law. Farhad received his LL.M. in taxation from Georgetown University Law Center in 1995. Farhad is a fellow in the American College of Trust and Estate Counsel (ACTEC) and is the Virginia State Chair of ACTEC. Farhad is an adjunct professor at the University of Richmond School of Law and previously taught at Washington & Lee's School of Law.

**SAM 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* treatise published by Wolters Kluwer. 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.

**WENDY GOFFE** is a partner with the law firm of Stoel Rives LLP, Seattle, Washington, with more than 25 years of experience counseling clients on estate planning issues. She is a fellow of the American College of Trust and Estate Counsel (ACTEC) and a member of the ACTEC Digital Property Committee and the Technology in the Practice Committee. Her experience includes advising clients on matters including probate and trust administration, estate and gift taxation, charitable giving and nonprofit trusts and corporations, family-owned business succession and issues concerning unmarried couples. Wendy is the co-editor of *The Tools & Techniques of Estate Planning for Modern Families*, Leimberg Library, The National Underwriter Company (Winter 2017), and the author of several of its chapters. She has also been interviewed by and written for many national publications, and was

previously a contributor to Forbes.com.

**LESTER B. LAW** focuses on estate and trust planning, business succession planning, estate and trust administration, beneficiary and fiduciary administration and income tax matters. Lester spent the early part of his career practicing law as a trusts and estates attorney. He then switched to an advisory role working predominately with ultra-high net worth clients in two national trust companies. He has worked with many entrepreneurs and their families advising them on business succession planning, including dealing not only with the transactional and tax matters, but also with family dynamics and other related issues. With that experience, combined with his background as a certified public accountant, he brings his unique experience in understanding both the income tax, transfer tax and the family dynamic side of planning.

Lester is a Fellow of the American College of Trusts and Estates (ACTEC), and serves on the Fiduciary Income Tax and Transfer Tax Study committees. He is also an active member of the American Bar Association's Real Property Trusts and Estate (ABA RPTE) Section, serving as co-chair of the ABA RPTE's Income and Transfer Tax Planning Group, as well as being a member of many other committees, and a nationally recognized speaker and author. Lester received his BBA in accounting at Florida International University (honors), his MST at the University of Miami (honors), his juris doctor at The University of North Carolina at Chapel Hill and his LL.M. (tax) at the University of Florida (graduating at the top of his class).

**MICHELE A.W. MCKINNON** serves as the chair of McGuire Woods, LLP's nonprofit and tax-exempt organizations industry team in Richmond, VA. With more than 30 years of experience, Michele routinely represents many public charities, major colleges and universities, supporting organizations, large private foundations, and charitable trusts on a variety of federal tax and governance matters. Ms. McKinnon received her B.A. degree from the University of Virginia (1982), her J.D. degree, magna cum laude, from the University of Richmond (1985), and her LL.M. in taxation from the College of William and Mary (1992).

**STEVEN E. TRYTTEN**, Esq., CPA, MBA, is a nationally recognized authority on tax, estate, and business succession planning, quoted in financial publications such as the *Wall Street Journal*, *Forbes Magazine*, *Bloomberg Wealth Manager*, *Kiplinger's Retirement Report*, and the *Los Angeles Business Journal*. Steve lectures to tax and estate professionals across the country.

Recent programs include American College of Trust and Estate Counsel ("ACTEC") meetings, Heckerling Estate Planning Institute, ALI-CLE programs, NYU Tax Institute, USC Tax Institute, CEB-UCLA Estate Planning Institute, Southern California Tax and Estate Planning Forum, Great Western Tax Institute, Great Southern Tax Institute, AICPA programs, and NAELA Annual Institute. Recent publications include his papers for these events, as well as articles for *Trusts & Estates Journal of Wealth Management* and other publications for professionals engaged in tax and estate planning.

Steve teaches as an Adjunct Professor at the University of Miami School of Law graduate program in Estate Planning (2010 – present). Steve attended the University of Illinois where he received his undergraduate, MBA, and JD degrees. He was admitted to the Illinois Bar in 1978 and to the California Bar in 1983. He was licensed as an Illinois CPA in 1979.

**LAUREN WOLVEN** is a partner in the Trusts & Estates Group of Levenfeld Pearlstein, LLC. She concentrates her practice on estate planning, representing corporate fiduciaries, tax and succession planning for privately held businesses, and trust and estate administration and litigation. In addition, Lauren works extensively with foundations and other charitable organizations with respect to administration, tax and planning issues.

Lauren is a Fellow of the estate planning organization, the American College of Trust and Estate Counsel (ACTEC), where she is also the State Chair-Elect for Illinois. A frequent lecturer and author on a variety of estate planning and trust administration topics, Lauren is the co-author of two BNA portfolios, "Estate Planning for Unmarried Adults" and "Managing Litigation Risks of Fiduciaries," part of BNA's Tax Management Portfolio series. Her speaking engagements have included presentations for the nation's largest estate planning seminar, the Heckerling Institute on Estate Planning.

*Some faculty biographical information was edited to fit this publication. For full bios of all faculty, please visit: [epcportland.org](http://epcportland.org)*