



Oregon Law Institute  
of Lewis & Clark Law School

# Estate Planning: *Fixing the Common Problems*

**P**ractitioners in the field of estate planning face many pitfalls. Among the most common (and potentially most serious) are IRAs, ILITs, post-mortem planning after the 2001 tax act, ethics, and charitable giving. This program addresses each of these problem areas, covering both some of the basics and some advanced planning ideas.

**Friday, October 22, 2004**

World Forestry Center  
4033 SW Canyon Rd.  
Portland, Oregon

**4.25 General and 1 Ethics MCLE Credits**

# SCHEDULE

8:00 a.m. LATE REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 WELCOME AND INTRODUCTION

8:30 - 10:00 **Income Tax and Estate Planning  
with IRA's and Qualified Plans**

- Trusts as beneficiaries
- Prenuptial agreements / QTIPs
- Creditor protection  
– *Gair B. Petrie*

10:00 - 10:15 BREAK

10:15 - 11:00 **Charitable Giving**

- Income tax rules
- Estate and gift tax rules
- Split interest gifts
- Foundations  
– *Penny H. Serrurier*

11:00 - 12:00 **The Intersection of Zealousness and  
Client Competency in Estate Planning**

- Who is the client?
- Client competence
- Conflict of interest  
– *Bradley F. Tellam*

12:00 - 12:45 BOX LUNCH BREAK

12:45 - 1:45 **Post-Mortem Tax Planning**

Death is just the beginning! Learn practical tips in handling various tax issues applicable to a decedent's estate, all presented in a checklist format.

– *Samuel A. Donaldson*

1:45 - 2:30 **Life Insurance Trusts**

- Achieving client's income, estate, and inheritance tax goals
- Funding life insurance trusts
- Ways to terminate or change the life insurance trust
- Alternatives to life insurance trusts  
– *Emily V. Karr*

2:30 p.m. ADJOURN

## Program Faculty

### **Christopher P. Cline**

*Program Co-Planner  
Holland & Knight LLP*

### **Samuel A. Donaldson**

*Associate Professor and Director,  
Graduate Program in Taxation  
University of Washington School of Law*

### **Emily V. Karr**

*Program Co-Planner  
Stoel Rives LLP*

### **Gair B. Petrie**

*Paine Hamblen Coffin Brooke & Miller LLP*

### **Penny H. Serrurier**

*Stoel Rives LLP*

### **Bradley F. Tellam**

*Barran Liebman LLP*

## **LIVE PRESENTATION**

**Portland – 10/22/04**  
World Forestry Center  
4033 SW Canyon Rd.

## **MCLE CREDIT**

*Estate Planning: Fixing the Common Problems* will receive **4.25** General and **1 Ethics** MCLE credits.

## **PROGRAM TAPES**

Even if you cannot attend, you can still get the program on audiotape or videotape. Use the order form in this brochure to order your set today! OLI Annual Passholders may purchase the tapes at 50% off the full retail price.

## **QUESTIONS?**

Please call OLI at (503) 768-6580 in Portland or toll-free in Oregon at (800) 222-8213, e-mail us at [oli@lclark.edu](mailto:oli@lclark.edu); or visit our website at <http://www.lclark.edu/org/oli>.

## **VIDEO REPLAYS**

Please register at least one week prior to the replay date.

**Bend – 11/5/04**  
**Replay 8:30 a.m.**  
Bryant Lovlien & Jarvis  
591 Mill View Way

**Eugene – 10/29/04**  
**Replay 8:30 a.m.**  
Harrang Long Gary & Rudnick, P.C.  
360 East 10th Avenue, Ste. 300

**Medford – 10/29/04**  
**Replay 8:30 a.m.**  
Kellington Krack Richmond  
Blackhurst Sutton & Glatte LLP  
23 Newtown Street

**Pendleton – 11/4/04**  
**Replay 9:00 a.m.**  
Corey Byler Rew Lorenzen &  
Hojem LLP  
222 S.E. Dorion

**Portland – 11/10/04**  
**Replay 9:00 a.m.**  
Oregon Law Institute  
Gus J. Solomon Courthouse,  
620 S.W. Main St., Suite 706

## REGISTRATION/ORDER FORM

# Estate Planning: *Fixing the Common Problems*

Name \_\_\_\_\_ OSB No. or Profession \_\_\_\_\_

Firm/Organization \_\_\_\_\_

Street Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-Mail \_\_\_\_\_

Please "✓" appropriate box below:

- Live presentation
- Video replay. Location: \_\_\_\_\_ Date: \_\_\_\_\_

### TUITION

*(Price apply to live and video replays.  
Price includes course materials and a box lunch.)*

- \$179 "Early Bird" tuition *(Received by October 18, 2004)*
- \$139 "Early Bird" tuition for new attorneys (admitted 2003–2004), paralegals, or secretaries *(Received by October 18, 2004)*
- \$ 35 OLI Annual Pass holder (Pass No. \_\_\_\_\_)
- \$ 20 Add to above tuition if registration received *after October 18, 2004.*

### BOOK AND TAPE ORDERS

*I am unable to attend. Please send me:*

- Audiotapes and course book, at \$189 per set.
- Videotapes and course book, at \$309 per set.
- Course book only, at \$49 per copy.
- Deduct 50% from order if you are an OLI Annual Pass holder (Pass no. \_\_\_\_\_)
- \$7.00** *Note: Add \$7.00 shipping & handling fee to above book and tape orders.*

ENCLOSED IS \$ \_\_\_\_\_ BY:

- Check payable to Oregon Law Institute (OLI)
- Credit Card: Acct. # \_\_\_\_\_
- VISA  MasterCard

Exp. Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Return this form with payment to:  
OLI Registrar, Solomon Courthouse  
620 S.W. Main St., Suite 706  
Portland, OR 97205-3037

...or fax this registration  
form including credit  
card information to:  
(503) 768-6585.

**CONFIRMATION:** Confirmation will be sent via e-mail or fax.

**CANCELLATION POLICY:** Tuition minus a \$20 handling charge will be refunded if the cancellation request is *written and received* by Tuesday, October 19, 2004.

**NEED ASSISTANCE:** If you are a person with a disability, please let OLI know in time to make any necessary accommodations.

**TUITION ASSISTANCE:** A limited number of scholarships are available based on financial need. Contact OLI.