

**MEETING OF THE COUNCIL OF THE
PROBATE AND ESTATE PLANNING SECTION
OF
THE STATE BAR OF MICHIGAN**

**December 19, 2015
Lansing, Michigan**

Minutes

I. Call to Order

The Chair of the Section, Shaheen I. Imami, called the meeting to order at 10:40 a.m.

II. Attendance

A. The following officers and members of Council were in attendance:

Shaheen I. Imami
James B. Steward
Marlaine C. Teahan
Marguerite Munson Lentz
Christopher A. Ballard
Susan M. Allan
George F. Bearup
Constance L. Brigman
Christopher J. Caldwell
Rhonda M. Clark-Kreuer
Kathleen M. Goetsch
Mark E. Kellogg
Michael G. Lichterman
David P. Lucas
Katie Lynwood
Raj A. Malviya
Michele C. Marquardt
Lorraine F. New
David L.J.M. Skidmore
Geoffrey R. Vernon
Nancy H. Welber

A total of 21 council members and officers were present, representing a quorum.

B. The following officers and members of Council were absent with excuse:

Hon. Michael L. Jaconette
Richard C. Mills

C. **The following officers and members of Council were absent without excuse:**

None.

D. **The following ex-officio members of the Council were in attendance:**

Robert D. Brower, Jr.
George W. Gregory
Kenneth E. Konop
Michael J. McClory
Amy N. Morrissey
Susan S. Westerman

E. **Others in attendance:**

Jeanne Murphy
Patricia M. Ouellette
Amy Peterman
Raymond Harris
Lou Ann Tompkins
Jonathan Nahhat
Paul Vaidya
J. David Kerr
Susan Chalgian
Theresa Rose
Nick Reisler
Jessica Schilling
James P. Spica
Sueann Mitchell
Neal Nusholtz
Georgette David
Rebecca Bechler
Rockwell Gust
Kurt A. Olson
Daniel Hilker
Ryan Bourjaily
Kevin Cummings
Gar W. Willoughby

III. **Minutes of the November 7, 2015 Meeting of the Council**

The minutes of the November 7, 2015 Meeting of the Council were attached to the Agenda for the December meeting posted on the Section's web page prior to the meeting. Ms. Lentz moved that the minutes be approved with one correction. The motion was seconded. The motion was approved on a voice-vote with no nays and no abstentions. The corrected minutes were subsequently posted to the Section's web page.

IV. **Treasurer's Report – Christopher Ballard**

Mr. Ballard reported that the treasurer's report attached to the Agenda for the December meeting reflected the move of \$40,000 from the general fund into the amicus fund. Mileage reimbursement rate starting January 1, 2016 will be reduced to 54 cents per mile.

V. **Chairperson's Report – Shaheen I. Imami**

Mr. Imami reported that public policy positions based on votes taken at the November Council meeting were attached to the Agenda for the December meeting. Also attached was the amicus brief filed in the *Perry* case. Also attached to the Agenda for the December meeting was information about a proposed amendment to MCR 2.403 and proposed amendments to Administrative Order 2013-12.

Mr. Imami reported that the Council received a nice thank you note from Amy Morrissey for her gift as outgoing chair.

At the November Council meeting, Mr. Imami reported that Senator Jones received a request from Senator Robertson to delete MCL 700.2202(7)(a) as part of the bills eliminating dower. Mr. Imami informed Senator Jones that the Council saw no reason to delete that section but was willing to work with Senator Robertson on the issue.

Mr. Imami also reported that leave to appeal to the Michigan Supreme Court was filed in the *Mardigian* case.

VI. **Report of the Committee on Special Projects – David P. Lucas**

Mr. Lucas reported that the Committee discussed various provisions of the proposed assisted reproductive technology revisions to EPIC and will be continuing the discussion of the proposal at the next CSP meeting.

VII. **Standing Committee Reports**

A. **Internal Governance**

1. Budget – Marguerite Munson Lentz

Ms. Lentz reported that a revised budget reflecting the move of \$40,000 from the general fund to the amicus fund was attached to the Agenda for the December meeting.

2. Bylaws – Nancy H. Welber – No report.

3. Awards – Amy N. Morrissey – No report.

4. Planning – James B. Steward

Mr. Steward is considering Mackinac Island or Mission Point for next year's chair's dinner.

5. Nominating – Mark K. Harder – No report.
6. Annual Meeting – James B. Steward – No report.

B. Legislation and Lobbying

1. Legislative Analysis and Monitoring Committee – Michele C. Marquardt

Ms. Marquardt shared with Council the minutes of the most recent committee meeting. Those committee meeting minutes are attached to these minutes as Attachment A. She reported that SB 551 (funeral representative bill) was passed by the Senate. Many, but not all, of the suggestions from the Council were taken into account.

Ms. Bechler reported that the digital assets legislation was passed by the House and is awaiting action in the Senate. The probate appeals legislation has been introduced.

2. Legislation Development & Drafting Committee – Geoffrey R. Vernon

Mr. Vernon reported that the committee is working on a list of proposed EPIC/MTC changes. Please send suggested changes to him. The dower bill was passed by the House.

Ms. Teahan moved that the Council adopt a public policy position supporting SB 662, 663 (regarding probate appeals). A written copy of her motion was attached to the Agenda for the December meeting. Ms. Lentz supported the motion. The motion passed unanimously with no opposition and no abstentions.

3. Insurance Legislation Ad Hoc Committee – Geoffrey R. Vernon – No report.
4. Artificial Reproductive Technology Ad Hoc Committee – Nancy H. Welber – No report.

C. Education and Advocacy Services for Section Members

1. Amicus Curiae – David L. Skidmore

Last month a motion was made to file an amicus brief in the *Mardigian* case. After discussion, the motion was deferred until the December meeting. Before the discussion could continue, Ms. Lentz called for the recusal of all persons related to any of the parties or expert witnesses in the case. The relevant law firms and expert witnesses included Giarmarco Mullins & Horton PC; Miller Canfield, Paddock and Stone, PLC; Smith Haughey Rice & Rogge; Shanaman & Rheume, PLC; Bendure & Thomas; Young & Susser, P.C.; Stedman, Fershee & Fershee, LLP; Greenspoon Marder; Ahern Fleury; Dickinson Wright PLLC; David B. Forest, P.C.; Ramer, Moore, Schmoll & Martin PLLC; Bodman PLC; Clark Hill; John H. Martin; Ives R. Potrafka; Mark Harder; John E. Bos; and Robert B. Joslyn. All affected persons, including Ms. Lentz, left the room. After the discussion was over, the recused persons were invited back into the room and Mr. Imami announced that the motion to file an amicus brief in *Mardigian* was withdrawn. Mr. Imami requested that Mr. Vernon's committee start working on a legislative proposal for a statutory forfeiture of a gift in an estate planning document to the drafting attorney.

2. Probate Institute – Marlaine C. Teahan

Ms. Teahan reported that the calendar for the probate institute is now set and the institute is open for registration. There will be an additional seminar by Mr. Steve Gorin concerning income tax issues for business entities. See Attachment B for the schedules of the institute and the additional seminar.

3. State Bar and Section Journals – Richard C. Mills – No report.
4. Citizens Outreach – Constance L. Brigman

Ms. Brigman's written report was attached to the Agenda for the December meeting. Ms. Brigman hopes to have the brochures on the Section's web pages before the end of this fiscal year.

5. Electronic Communications – Michael G. Lichterman – No report.
6. Membership – Raj A. Malviya – No report.

D. Ethics and Professional Standards

1. Ethics & Unauthorized Practice of Law– Katie Lynwood – No report.

E. Administration of Justice

1. Litigation, Proceedings, and Forms – David L. Skidmore – No report.

F. Areas of Practice

1. Real Estate – Mark E. Kellogg

Mr. Kellogg reported that HB 4930 was passed by both the House and the Senate.

Three sets of mirror bills were attached to the Agenda for the December meeting. Mr. Kellogg requested that the Council support each of these bills.

Mr. Kellogg moved that the Council adopt a public policy position supporting HB 5139 and SB 649. Mr. Steward supported the motion. The motion was passed by the Council unanimously, with no opposition and no abstentions.

Mr. Kellogg moved that the Council adopt a public policy position supporting HB 5140 and SB 650. Ms. Marquardt supported the motion. The motion was passed by the Council unanimously, with no opposition and no abstentions.

Mr. Kellogg moved that the Council adopt a public policy position supporting HB 5141 and SB 648. Ms. Marquardt supported the motion. The motion was passed by the Council unanimously, with no opposition and no abstentions.

According to Mr. Kellogg, someone on behalf of the Council might be needed to give testimony on these bills at various legislative hearings. David Frye volunteered to testify. The Chair of the Council may select someone, including someone who is not a member of the Council, to testify on the Council's behalf. Mr. Imami selected Mr. Frye to give such testimony.

2. Transfer Tax Committee – Lorraine F. New

Ms. New reported that according to the IRS, in lieu of a closing letter with respect to the estate tax return, which the IRS will not routinely issue any more, the fiduciary can request a transcript. If the transcript has the code "421" that means the IRS thinks it is finished with the 706.

Ms. New also reported that the IRS has issued a new Form 2848 and warned that the IRS may not accept an older Form 2848. The Tax Nugget for November is attached to these minutes as Attachment C.

3. Charitable and Exempt Organization – Christopher J. Caldwell – No report.

4. Guardianship, Conservatorship, and End of Life Committee – Rhonda M. Clark-Kreuer – No report.

VIII. **Other Reports**

G. **Liaisons**

1. Alternative Dispute Resolution Section Liaison – Milton J. Mack, Jr. – No report.

2. Business Law Section Liaison – John R. Dresser – No report.

3. Elder Law and Disability Rights Section Liaison – Amy Rombyer Tripp – No report.

4. Family Law Section Liaison – Patricia M. Ouellette – No report.

5. ICLE Liaison – Jeanne Murphy

Ms. Murphy reported that the 2015 Experts in Estate Planning seminar on education planning was not popular. Only 28 attended in Plymouth, 19 watched the webcast.

6. Law Schools Liaison – William J. Ard – No report.

7. Michigan Bankers Association Liaison – Susan M. Allan – No report.

8. Michigan Probate Judges Association Liaisons – Hon. Judge David M. Murkowski, Hon. Michael L. Jaconette – No report.

9. Probate Registers Liaison – Rebecca A. Schnelz

Mr. McClory reported that legislation was recently passed by both the House and the Senate to provide a uniform, but not mandatory, system for e-filing court pleadings and to facilitate using credit card payments.

10. SCAO Liaisons – Constance L. Brigman, Michele C. Marquardt, Rebecca A. Schnelz – No report.
11. Solutions on Self-Help Task Force Liaison – Kathleen M. Goetsch – No report.
12. State Bar Liaison – Richard J. Siriani – No report.
13. Taxation Section Liaison – George W. Gregory – No report.

IX. **Other Business**

X. **Hot Topics**

XI. **Adjournment**

The meeting was adjourned by Chairperson Shaheen I. Imami at 12:10 p.m.

ATTACHMENT A

State Bar of Michigan: Probate and Estate Planning Section Legislative Monitoring Committee

Meeting Minutes

November 15, 2015 2:00-3:00 p.m.

Present:

Michele Marquardt

Ryan Bourjaily

Mark Kellogg

Jim Steward

Jonathan Nahhat

1. Introduction of Members

2. Open discussion regarding Comments of Michigan Cemetery Association (“MCA”) on Draft 2 of the Substitute for SB 551.

- In the comments of the MCA and the proposed addition of section 3210 of the Bill, the MCA suggests that one the goals of the Bill should be to “create an unequivocal ability to determine the disposition of one’s own body.” The Committee agrees that this is the goal; however the language exceeds the parameters of the proposed Bill. Further, the Committee notes that the Bill’s intent is to create a way for an individual to designate a representative, therefore creating an agency relationship. In order to make its intent clear, the rights and writings of the individual do not belong in the Bill.
- The Committee believes that a funeral representative falls within the definition of “fiduciary” and should remain under Section 1104(e).
- The Committee believes that the prohibition for certain spouses under Section 2801(3) should remain in its place. The behavior and/or proceedings contemplated by the Section indicate a significant change in the marital relationship and merit a final elimination of that person as a decision maker.
- The Committee recommends that the insertion of the phrase “of sound mind” in line 12 on page 10, after the phrase “18 years of age or older”. The Committee also believes that it is just as important that the funeral representative be competent to carry out the duties which he/she is asked to perform in the instrument.
- The Committee recommends amended language to be inserted in Section 3206(2) (B)-(D) as to the requirements of who may and may not be a designated funeral representative at the time of execution and witnessing. The Committee notes that it is recommended that Section 3206(C) be deleted as it is redundant with the new proposed subsection (B).
- The Committee recommends a change in the list of family members with priority if there is no designated funeral representative under subsection 3206(3)(D) as follows:

(D) The individual or individuals 18 years of age or older, in the following order of priority:

- (i) The decedent's children;
- (ii) The decedent's parents;
- (iii) The decedent's grandparents;
- (iv) The decedent's siblings;
- (v) The decedent's nieces and nephews.

- The Committee recommends the deletion of Subsection 3206(3)(E).
- The Committee recognizes that in subsection 3206(4), the period of 48 hours to act may not allow for sufficient time. Therefore, the Committee recommends a 96-hour limit instead. Additionally, the Committee recommends a change to the last sentence of that subsection, lines 12 and 13 on draft page 13 specifically, to read as follows:

For purposes of this subsection only, 'exercise their rights or powers under subsection (1)' means notifying the funeral establishment in possession of the decedent's body of an individual's decision to act as the funeral representative.

- The Committee recommends the following changes to Section 3206(A) on page 17 of the Bill: First, Subsection (2) be re-written in total to read, "A person designated as a funeral representative accepts the designation as funeral representative by signing an acceptance of the funeral representative designation, or by acting as the funeral representative." Second, the Committee believes that Subsection (3) should remain in its current form, and that this authority is exercisable only after the Declarant's death.
- The Committee recommends that the word "under" in Section 3207(5)(D), line 19, should be changed to "pursuant to".
- The Committee objects to the inclusion of Section 3210 as submitted by the MCA.
- The Committee is in agreement with the remainder of the MCA's comments.

3. Adjourn.

ATTACHMENT B

Probate & Estate Planning Institute, 56th Annual

Thursday – Saturday, May 12-14, 2016
Grand Traverse Resort and Spa, Acme

Friday – Saturday, June 17-18, 2016
The Inn at St. John’s, Plymouth

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

Thursday – Saturday, May 12-14, 2016 Grand Traverse Resort and Spa, Acme	
<i>Thursday, May 12 05/12/2016</i>	<i>Plenary Sessions</i> Marlaine C. Teahan Fraser Trebilcock Lansing
05/12/2016 12:00 PM – 12:45 pm	<p>Making the Most of Your ICLE Resources - Demonstration by ICLE Staff</p> <ul style="list-style-type: none"> • Are you making the most of your Partnership resources? Do you really know everything that you have and how to use it? Learn to make the most of your Partnership resources and to use the website effectively on a computer or mobile device. Discover the Partnership’s main resources and primary law research capabilities and get tips for quickly finding what you need. Plus, use the ICLE Community to network and get specific practice questions answered.
05/12/2016 1:00 PM – 1:30 PM	<p>Welcoming Remarks and Announcements</p> <p>Shaheen I. Imami Chair, Probate & Estate Planning Section of the State Bar of Michigan Prince Law Firm Bloomfield Hills</p> <p>Lori A. Buiteweg (<i>Acme Only</i>) President, State Bar of Michigan Nichols Sacks Slank Sendelbach & Buiteweg PC Ann Arbor</p>
05/12/2016 1:30 PM – 2:00 PM	<p>Probate and Trust Law Cases</p> <p>Phillip E. Harter Chalgian & Tripp Law Offices PLLC Battle Creek</p>

<p>05/12/2016 2:00 PM – 3:00 PM</p>	<p>Creative Strategies to Reduce Income and Estate Taxes</p> <ul style="list-style-type: none"> • obtain a basis step-up without increasing one’s taxable estate significantly • shift taxable income to a beneficiary without increasing distributions (other than to pay tax) • shift growth to the next generation without losing current income • save income tax through the conservative use of life insurance held by a parent on a child • shift basis from one asset to another <p>Steven B. Gorin Thompson Coburn LLP St. Louis, MO</p>	
<p>05/12/2016 3:00 PM – 3:15 PM</p>	<p><i>Networking Break</i></p>	
	<p><i>Advanced Planning Track</i> Moderator: Jennifer L. Remondino Warner Norcross & Judd LLP Holland</p>	<p><i>Disability Planning Track</i> Moderator: Kathleen Hogan Aguilar Miller Johnson Grand Rapids</p>
<p>05/12/2016 3:15 PM – 3:45 PM</p>	<p>Entities Owned by a Trust Benefiting Charities</p> <ul style="list-style-type: none"> • partnership versus S corporation • maximize the charitable benefit • solutions that work for your clients <p>Steven B. Gorin Thompson Coburn LLP St. Louis, MO</p>	<p>Medicaid and Medicare Update 2016</p> <ul style="list-style-type: none"> • Michigan and federal developments • Medicaid annuities and Medicaid-compliant promissory notes • responding to increased audit/documentation requirements • probate proceedings and Medicaid • caregiver contracts <p>Kathleen Hogan Aguilar Miller Johnson Grand Rapids</p>
<p>05/12/2016 3:45 PM – 4:15 PM</p>	<p>Fixing Trusts: Modifying, Reforming, Terminating, and Decanting Irrevocable Trusts</p> <ul style="list-style-type: none"> • is it still worth creating the credit shelter trust when tax isn’t an issue? • common scenarios <p>Jennifer L. Remondino Warner Norcross & Judd LLP Holland</p>	<p>Creative Uses of Protective Orders</p> <ul style="list-style-type: none"> • overview of protective orders and their jurisdiction and enforcement • Medicaid qualification and asset preservation • special needs situations • scenarios with audience participation <p>David L. Shaltz Chalgian & Tripp Law Offices PLLC East Lansing</p>

05/12/2016 4:15 PM – 4:45 PM	The Promise and Pitfalls of Serving as a Trustee <ul style="list-style-type: none"> bullets Henry M. Grix Dickinson Wright PLLC Troy	Estate Recovery 2016 <ul style="list-style-type: none"> recent caselaw are there strategies? planning for the home of modest value how is it working for the state? Thomas V. Trainer Kemp Klein Law Firm Troy
05/12/2016 4:45 PM – 5:00 PM	Questions and Answers	Questions and Answers
05/12/2016 6:30 PM – 8:00 PM	<i>Reception</i>	
<i>END SESSION 1</i>		
Session 2		
<i>Friday, May 13 05/13/16</i>	Plenary Sessions Marlaine C. Teahan Fraser Trebilcock Lansing	
05/13/2016 7:30 AM – 8:30 AM	<i>Continental Breakfast</i>	
05/13/2016 8:20 AM – 8:40 AM	Remarks from the State Bar Executive Director Janet Welch Executive Director State Bar of Michigan Lansing	
05/13/2016 8:40 AM – 9:00 AM	Legislative Update Harold G. Schuitmaker Schuitmaker Cooper Schuitmaker Cypher & Knotek PC Paw Paw	
05/13/2016 9:00 AM – 9:30 AM	Reinventing Law: Why the Future Is Now for Probate and Estate Planning Lawyers <ul style="list-style-type: none"> emerging models in legal services delivery and what this means for your law practice tools to stay competitive Renee Newman Knake MSU College of Law East Lansing	

<p>05/13/2016 9:30 AM – 10:20 AM</p>	<p>Marketing Matters: Helping Prospective Clients Choose You</p> <ul style="list-style-type: none"> • seminars and workshops and why they work • how to capitalize on the social media trend • networking, social groups, professional partnerships, and when to say when • what’s coming next that you should care about <p>Terrence G. Quinn The TGQ Law Firm Ann Arbor</p>	
<p>05/13/2016 10:20 AM – 10:35 AM</p>	<p><i>Networking Break</i></p>	
	<p><i>Core Concepts Track</i> Moderator: Douglas A. Mielock Foster Swift Collins & Smith PC Lansing</p>	<p><i>Real Property Track</i> Moderator: Robert P. Tiplady Dykema Ann Arbor</p>
<p>05/13/2016 10:35 AM – 11:10 AM</p>	<p>How to Disinherit a Spouse or Child</p> <ul style="list-style-type: none"> • limits imposed by statutory allowances • limits imposed by elective share • limits imposed by dower • waiver of rights by spouse or child • strategies in implementation <p>Douglas A. Mielock Foster Swift Collins & Smith PC Lansing</p>	<p>Uncapping Changes and Scenarios</p> <ul style="list-style-type: none"> • amendments to the act and their impact on property taxes after the transfer of residential real properties • when and how to transfer property to successive generations without uncapping the taxable value • property transferred by LLCs, estates, or trusts • Lady Bird deed transfers and uncapping • opportunities and limitations of the joint tenancy exemption <p>David S. Fry Law Offices of David S. Fry PLC Rockford</p>
<p>05/13/2016 11:10 AM – 11:45 AM</p>	<p>Planning for Estates under \$5 Million Today</p> <ul style="list-style-type: none"> • 6 scenarios in 35 minutes • trust vs. transfer on death (TOD) • when there is only a house • practice building tips for estates under \$5 million <p>Sarah L. Ostahowski Sarah L. Ostahowski PLC Shepherd</p>	<p>Current Issues in Real Property</p> <ul style="list-style-type: none"> • tenancy by the entireties: real and personal property, protection from creditors, exception for the IRS, maintaining entireties in joint trusts • electronic recording of deeds • dower <p>Robert P. Tiplady Dykema Ann Arbor</p>

<p>05/13/2016 11:45 AM – 12:20 PM</p>	<p>A View from the Bench</p> <ul style="list-style-type: none"> • pleading practice • trial practice • attorney and fiduciary fees <p>Hon. Lisa Sullivan Clinton County Probate Court St. Johns</p>	<p>Family Cottage Planning</p> <ul style="list-style-type: none"> • choice of entity options for new cottage succession planning • reconsideration of entity choice for existing plans <p>Dan A. Penning Penning Group Suttons Bay</p>
<p>05/13/2016 12:20 PM – 12:30 PM</p>	<p>Questions and Answers</p>	<p>Questions and Answers</p>
<p>05/13/2016 12:30 PM – 1:30 PM</p>	<p><i>Networking Lunch on Premises with Hot Topic Discussions</i></p>	
<p>05/13/2016 1:30 PM – 3:30 PM</p>	<p><i>SPECIAL ADVANCED SESSION: Means to Remote Ends: Designer Vesting to Suit Tax Rules Against Perpetuities</i></p> <ul style="list-style-type: none"> • “Delaware tax trap” • GST tax “grandfathered” assets • playing safe with GST-exemption-sheltered assets • powers of appointment in general • decanting in particular <p>James P. Spica Dickinson Wright PLLC Detroit</p>	
<p>05/13/2016 1:30 PM – 3:30 PM</p>	<p><i>SPECIAL BASIC SESSION: New Lawyers: You Have the Floor (Acme Only)</i></p> <ul style="list-style-type: none"> • ask your practice management and substantive questions in this open forum <p>Kathleen Hogan Aguilar Miller Johnson Grand Rapids</p> <p>Elian Fichtner Smith Bovill PC Saginaw</p> <p>Raymond A. Harris Bernick Radner Ouellette & Little, PC Lansing</p> <p>Ryan Bailey Comerica Wealth Management Jackson</p>	
<p><i>END SESSION 2</i></p>		
<p>Session 3</p>		

<p><i>Saturday, May 14 05/14/2016</i></p>	<p>Plenary Sessions Marlaine C. Teahan Fraser Trebilcock Lansing</p>	
<p>05/14/2016 7:30 AM – 8:30 AM</p>	<p><i>Continental Breakfast</i></p>	
<p>05/14/2016 8:30 AM – 9:30 AM</p>	<p><i>Obergefell v Hodges: The Year in Review and What the Future May Hold</i></p> <ul style="list-style-type: none"> • gender concepts and estate planning today • “retroactivity” of <i>Obergefell</i>: the U.S. Supreme Court and the retroactive effect of its opinions • the importance of determining when a marriage began: marital property in divorce, community property, and elective share <p>William P. LaPiana Director, Estate Planning, Graduate Tax Program New York Law School New York, NY</p>	
<p>05/14/2016 9:30 AM – 10:30 AM</p>	<p>Contemporary Estate Planning Paradigms for Married Couples</p> <ul style="list-style-type: none"> • planning templates for small, medium, and large estates • using portability versus traditional credit shelter trust • disclaimer planning and QTIP planning <p>Samuel A. Donaldson Professor of Law Georgia State University College of Law Atlanta, GA</p>	
<p>05/14/2016 10:30 AM – 10:45 AM</p>	<p><i>Networking Break</i></p>	
	<p><i>Business Succession Planning Track</i> Moderator: Robert B. Labe Robert B. Labe Williams Williams Rattner & Plunkett PC Birmingham</p>	<p><i>Litigation Track (Acme only)</i> Moderator: Shaheen I. Imami Prince Law Firm Bloomfield Hills</p>

<p>05/14/2016 10:45 AM – 11:45 AM</p>	<p>Income Tax Aspects of Family Limited Partnerships and LLCs</p> <ul style="list-style-type: none"> • tax traps upon formation of family partnerships • problems with special allocations in family partnerships • avoiding income tax upon liquidation of the entity <p>Samuel A. Donaldson Professor of Law Georgia State University College of Law Atlanta, GA</p>	<p>Top Ten Estate Planning and Administration Mistakes That Lead to Probate Litigation</p> <ul style="list-style-type: none"> • boilerplate trust language • income and principal allocation • failing to take into account ancillary documents like prenups and LLC operating agreements • trustee selection • timing of distributions • trust accountings <p>Shaheen I. Imami Chair, Probate & Estate Planning Section of the State Bar of Michigan Prince Law Firm Bloomfield Hills</p>
<p>05/14/2016 11:45 AM – 12:15 PM</p>	<p>Planning for the Family Business Pre- and Postdeath</p> <ul style="list-style-type: none"> • valuation discounts • holding business interests in trust <p>Robert B. Labe Williams Williams Rattner & Plunkett PC Birmingham</p>	<p>Contested Guardianships and Conservatorships</p> <ul style="list-style-type: none"> • litigation strategies • depositions and medical records • powers of attorney • ADR and preserving family relations • scenarios with audience participation <p>Joseph P. Buttiglieri Kemp Klein Law Firm Troy</p>

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Friday – Saturday, June 17-18, 2016 The Inn at St. John’s, Plymouth	
<i>Friday, June 17 06/17/2016</i>	<i>Plenary Sessions</i> Marlaine C. Teahan Fraser Trebilcock Lansing
06/17/2016 7:30 AM – 8:30 AM	<i>Continental Breakfast</i>
06/17/2016 7:30 AM – 8:15 AM	Making the Most of Your ICLE Resources - Demonstration by ICLE Staff Are you making the most of your Partnership resources? Do you really know everything that you have and how to use it? Learn to make the most of your Partnership resources and to use the website effectively on a computer or mobile device. Discover the Partnership’s main resources and primary law research capabilities and get tips for quickly finding what you need. Plus, use the ICLE Community to network and get specific practice questions answered.
06/17/2016 8:30 AM – 8:50 AM	Welcoming Remarks and Announcements Shaheen I. Imami Chair, Probate & Estate Planning Section of the State Bar of Michigan Prince Law Firm Bloomfield Hills
06/17/2016 8:50 AM – 9:20 AM	Probate and Trust Law Cases Phillip E. Harter Chalgian & Tripp Law Offices PLLC Battle Creek
06/17/2016 9:20 AM – 10:20 AM	Creative Strategies to Reduce Income and Estate Taxes <ul style="list-style-type: none"> • obtain a basis step-up without increasing one’s taxable estate significantly • shift taxable income to a beneficiary without increasing distributions (other than to pay tax) • shift growth to the next generation without losing current income • save income tax through the conservative use of life insurance held by a parent on a child • shift basis from one asset to another Steven B. Gorin Thompson Coburn LLP St. Louis, MO <i>(video presentation)</i>

06/17/2016 10:20 AM – 10:35 AM	<i>Networking Break</i>	
	<i>Advanced Planning Track</i> Moderator: Jennifer L. Remondino Warner Norcross & Judd LLP Holland	<i>Disability Planning Track</i> Moderator: Kathleen Hogan Aguilar Miller Johnson Grand Rapids
06/17/2016 10:35 AM – 11:05 AM	Entities Owned by a Trust Benefiting Charities <ul style="list-style-type: none"> • partnership versus S corporation • maximize the charitable benefit • solutions that work for your clients <p>Steven B. Gorin Thompson Coburn LLP St. Louis, MO (video presentation)</p>	Medicaid and Medicare Update 2016 <ul style="list-style-type: none"> • Michigan and federal developments • Medicaid annuities and Medicaid-compliant promissory notes • responding to increased audit/documentation requirements • probate proceedings and Medicaid • caregiver contracts <p>Kathleen Hogan Aguilar Miller Johnson Grand Rapids</p>
06/17/2016 11:10 AM – 11:40 AM	Fixing Trusts: Modifying, Reforming, Terminating, and Decanting Irrevocable Trusts <ul style="list-style-type: none"> • is it still worth creating the credit shelter trust when tax isn't an issue? • common scenarios <p>Jennifer L. Remondino Warner Norcross & Judd LLP Holland</p>	Creative Uses of Protective Orders <ul style="list-style-type: none"> • overview of protective orders and their jurisdiction and enforcement • Medicaid qualification and asset preservation • special needs situations • scenarios with audience participation <p>David L. Shaltz Chalgian & Tripp Law Offices PLLC East Lansing</p>
06/17/2016 11:45 AM – 12:15 PM	The Promise and Pitfalls of Serving as a Trustee <ul style="list-style-type: none"> • bullets <p>Henry M. Grix Dickinson Wright PLLC Troy</p>	Estate Recovery 2016 <ul style="list-style-type: none"> • recent caselaw • are there strategies? • planning for the home of modest value • how is it working for the state? <p>Thomas V. Trainer Kemp Klein Law Firm Troy</p>
06/17/2016 12:15 PM – 12:30 PM	Questions and Answers	Questions and Answers
06/17/2016 12:30 PM – 1:45 PM	<i>Networking Lunch on Premises with Hot Topic Discussions</i>	
<i>END SESSION 1</i>		
Session 2		

<p><i>Friday, June 17 06/17/2016</i></p>	<p>Plenary Sessions Marlaine C. Teahan Fraser Trebilcock Lansing</p>	
<p>06/17/2016 1:45 PM – 2:05 PM</p>	<p>Legislative Update Harold G. Schuitmaker Schuitmaker Cooper Schuitmaker Cypher & Knotek PC Paw Paw</p>	
<p>06/17/2016 2:20 PM – 2:50 PM</p>	<p>Reinventing Law: Why the Future Is Now for Probate and Estate Planning Lawyers</p> <ul style="list-style-type: none"> • emerging models in legal services delivery and what this means for your law practice • tools to stay competitive <p>Renee Newman Knake Michigan State University College of Law East Lansing</p>	
<p>06/17/2016 3:20 PM – 3:35 PM</p>	<p>Marketing Matters: Helping Prospective Clients Choose You</p> <ul style="list-style-type: none"> • seminars and workshops and why they work • how to capitalize on the social media trend • networking, social groups, professional partnerships, and when to say when • what’s coming next that you should care about <p>Terrence G. Quinn The TGQ Law Firm Ann Arbor</p>	
	<p>Core Concepts Track Moderator: Douglas A. Mielock Foster Swift Collins & Smith PC Lansing</p>	<p>Real Property Track Moderator: Robert P. Tiplady Dykema Ann Arbor</p>
<p>06/17/2016 3:35 PM – 4:10 PM</p>	<p>How to Disinherit a Spouse or Child</p> <ul style="list-style-type: none"> • limits imposed by statutory allowances • limits imposed by elective share • limits imposed by dower • waiver of rights by spouse or child • strategies in implementation <p>Douglas A. Mielock Foster Swift Collins & Smith PC Lansing</p>	<p>Uncapping Changes and Scenarios</p> <ul style="list-style-type: none"> • amendments to the act and their impact on property taxes after the transfer of residential real properties • when and how to transfer property to successive generations without uncapping the taxable value • property transferred by LLCs, estates, or trusts • Lady Bird deed transfers and uncapping • opportunities and limitations of the joint tenancy exemption <p>David S. Fry Law Offices of David S. Fry PLC Rockford</p>

06/17/2016 4:15 PM – 4:50 PM	Planning for Estates under \$5 Million Today <ul style="list-style-type: none"> • 6 scenarios in 35 minutes • trust vs. transfer on death (TOD) • when there is only a house • practice building tips for estates under \$5 million <p>Sarah L. Ostahowski Sarah L. Ostahowski PLC Shepherd</p>	Current Issues in Real Property <ul style="list-style-type: none"> • tenancy by the entirety: real and personal property, protection from creditors, exception for the IRS, maintaining entireties in joint trusts • electronic recording of deeds • dower <p>Robert P. Tiplady Dykema Ann Arbor</p>
06/17/2016 4:55 PM – 5:30 PM	A View from the Bench <ul style="list-style-type: none"> • pleading practice • trial practice • attorney and fiduciary fees <p>Hon. Lisa Sullivan Clinton County Probate Court St. Johns</p>	Family Cottage Planning <ul style="list-style-type: none"> • choice of entity options for new cottage succession planning • reconsideration of entity choice for existing plans <p>Dan A. Penning Penning Group Suttons Bay</p>
06/17/2016 5:30 PM – 5:45 PM	Questions and Answers	Questions and Answers
06/17/2016 5:45 PM – 7:00 PM	<i>Reception</i>	
END SESSION 2		
Session 3		
<i>Saturday, June 18 06/18/2016</i>	Plenary Sessions Marlaine C. Teahan Fraser Trebilcock Lansing	
06/18/2016 7:30 AM – 8:30 AM	<i>Continental Breakfast</i>	
06/18/2016 8:30 AM – 9:30 AM	Obergefell v Hodges: The Year in Review and What the Future May Hold <ul style="list-style-type: none"> • gender concepts and estate planning today • “retroactivity” of <i>Obergefell</i>: the U.S. Supreme Court and the retroactive effect of its opinions • the importance of determining when a marriage began: marital property in divorce, community property, and elective share <p>William P. LaPiana Director, Estate Planning, Graduate Tax Program New York Law School New York, NY <i>(video presentation)</i></p>	

<p>06/18/2016 9:30 AM – 10:30 AM</p>	<p>Contemporary Estate Planning Paradigms for Married Couples</p> <ul style="list-style-type: none"> • planning templates for small, medium, and large estates • using portability versus traditional credit shelter trust • disclaimer planning and QTIP planning <p>Samuel A. Donaldson Professor of Law Georgia State University College of Law Atlanta, GA <i>(video presentation)</i></p>	
<p>06/18/2016 10:30 AM – 10:45 AM</p>	<p><i>Networking Break</i></p>	
	<p><i>Business Succession Planning Track</i> Moderator: Robert B. Labe Williams Williams Rattner & Plunkett PC Birmingham</p>	<p><i>Unique Assets Track (Plymouth only)</i> Moderator: Geoffrey R. Vernon Joslyn & Vernon PC St Clair Shores</p>
<p>06/18/2016 10:45 AM – 11:45 AM</p>	<p>Income Tax Aspects of Family Limited Partnerships and LLCs</p> <ul style="list-style-type: none"> • tax traps upon formation of family partnerships • problems with special allocations in family partnerships • avoiding income tax upon liquidation of the entity <p>Samuel A. Donaldson Professor of Law Georgia State University College of Law Atlanta, GA <i>(video presentation)</i></p>	<p>Michigan Fiduciary Access to Digital Assets Act</p> <ul style="list-style-type: none"> • legislative history and current status • understanding the act and what it does and does not accomplish • granting access to the “catalog” or the catalog and “content” • providing access versus maintaining privacy • drafting documents to allow, prohibit, or limit a fiduciary’s access to digital assets <p>Geoffrey R. Vernon Joslyn & Vernon PC St Clair Shores</p>
<p>06/18/2016 11:50 AM – 12:20 PM</p>	<p>Planning for the Family Business Pre- and Postdeath</p> <ul style="list-style-type: none"> • valuation discounts • holding business interests in trust <p>Robert B. Labe Williams Williams Rattner & Plunkett PC Birmingham</p>	<p>A Michigan Estate Planner’s Guide to Canadian Assets</p> <ul style="list-style-type: none"> • bullets <p>Gerard P. Charette Miller Canfield PLC Windsor</p>
<p>06/18/2016 12:20 PM – 12:30 PM</p>	<p>Questions and Answers</p>	<p>Questions and Answers</p>
<p style="text-align: center;"><i>Adjourn</i></p>		

**Experts in Estate Planning:
The Estate Planner's Definitive Guide to Business Entities and Income Tax**

Wednesday, May 11, 2016
Grand Traverse Resort and Spa, Acme

Seminar Schedule

Presenter:

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

- | | |
|-----------------------|--|
| 2:00 p.m. – 3:00 p.m. | Income Tax Strategies: Exiting a Business & Holding a Business in Trust <ul style="list-style-type: none">• effect of entity on seller-financed sales• avoiding deferred compensation traps• transition strategies• basis step-up issues |
| 3:00 p.m. – 3:30 p.m. | The Ideal Entity <ul style="list-style-type: none">• simple start-ups• post start-up• transitioning to the ideal model |
| 3:30 p.m. – 3:45 p.m. | Break |
| 3:45 p.m. – 5:00 p.m. | Fiduciary Income Tax for Businesses <ul style="list-style-type: none">• S corporation tricks and traps• special business tax issues• drafting trusts for flexibility |

Adjourn

ATTACHMENT C

TAX NUGGET

December 2015

We reported this summer that the IRS has stopped issuing IRS estate tax return closing letters as a matter of course. They have now announced on their website: (<https://www.irs.gov/irspup/Businesses/Small-Businesses-%26-Self-Employed/Transcripts-in-Lieu-of-Estate-Tax-Closing-Letters>) that Account transcripts that show **Transaction code 421** will serve as a substitute for a closing letter. This code on a transcript indicates that the Form 706 has been accepted as filed or that the examination is complete. Transcripts will show this code if accepted, generally after six months in the system.

A tax professional can register on IRS.gov to secure estate tax transcripts. (At IRS.gov, select “For tax pros”, then “Access e-services”, and then “Login or Register”.) Attorneys will need to have a properly completed Form 2848, Power of Attorney. One can also use Form 4506-T to request a transcript by fax or mail.

After the six month waiting period, you can also call the Cincinnati Service Center at (866) 699-4083 or write requesting a closing letter.

Lorraine F. New

George W. Gregory PLLC