USC Gould School of Law

WEDNESDAY
NOVEMBER 9, 2022

WESTIN BONAVENTURE
HOTEL & SUITES
LOS ANGELES, CALIFORNIA

USC GOULD SCHOOL OF LAW

48TH ANNUAL **TRUST** AND **ESTATE CONFERENCE**

In-Person and Virtual Ticket Options!

THE ESSENTIAL DAY-LONG CONFERENCE FOR **TRUST, ESTATE PLANNING, PROBATE** AND **ELDER LAW PROFESSIONALS**

#USCTrust

CE credit available for Attorneys (MCLE/Legal Specialization), Accountants (CPE), Professional Fiduciaries (PFB), Financial Planners (CFP® Professionals), and Bankers/Trust Officers (CTFA)

when?

The 48th Annual Trust and Estate Conference will take place on Wednesday, November 9, 2022, at the Westin Bonaventure Hotel and Suites in downtown Los Angeles.

why attend?

For 48 years, USC Gould's Trust and Estate Conference has been delivering **practical and real-life solutions** from speakers with a **proven track record** of addressing unexpected problems in estate planning, probate, and trust administration. The Conference typically attracts over 500 of your peers for **unrivaled networking** and learning opportunities from both the speakers and your professional colleagues.

who should attend?

The Conference is specially tailored for **trust, estate planning, probate and elder law professionals** including attorneys, paralegals, trust officers, accountants, financial institution executives, private professional fiduciaries, wealth management professionals, fiduciary officers, underwriters and insurance advisors.

what's included?

Registration includes all sessions, continental breakfast, networking breaks, luncheon presentation, continuing education credit, and print and downloadable copies of the practical Conference Syllabus, including the popular Resource Guide, a Trust and Estate Professional Directory covering Los Angeles, Orange and San Diego counties.
Free WiFi will also be available for attendees at the Conference!

sign up now!

REGISTER ONLINE AT https://gould.usc.edu/cle/te/

can't attend?

Purchase Videos On Demand (VOD) of the Conference sessions and download the Syllabus from the Conference to earn participatory MCLE credit! The Conference Syllabus is a volume of outlines, articles, forms and practical information prepared by our speakers, including the Resource Guide, a Trust and Estate Professional Directory covering Los Angeles, Orange and San Diego counties.

Note: In-Person and Virtual registrations already include recordings of all of the sessions.

For more information or to purchase online, visit **https://gould.usc.edu/cle/te/**, email **cle@law.usc.edu** or call our office at **(213) 821-3580**.

contact information

USC Gould School of Law
Continuing Legal Education
699 Exposition Boulevard, Suite 326
Los Angeles, California 90089-0071

TELEPHONE: (213) 821-3580 EMAIL: cle@law.usc.edu
WEBSITE: https://gould.usc.edu/cle/te/

Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time

(@USCGouldCLE)

sponsors and contributors

The USC Gould School of Law and Planning Committee of the 48th Annual Trust and Estate Conference gratefully acknowledge the generous contributions of:

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Please visit our website at **https://gould.usc.edu/cle/te/** for a complete and up-to-date list of Conference sponsors and supporters.

USC GOULD SCHOOL OF LAW

48TH ANNUAL TRUST AND ESTATE CONFERENCE

Program

7:00 AM
Check-In and Continental Breakfast

SIGNATURE RESOLUTION

8:10 AM – 8:15 AM
Welcome and Opening Remarks

Terrence M. Franklin
Conference Chair
Sacks, Glazier, Franklin & Lodise LLP

8:15 AM – 9:45 AM
Annual Update:
Recent Developments in Probate and Trust and their Practical Applications

Take advantage of the analyses of our expert panelists as they review critical recent California legislation and case law and Federal tax law. Both new and experienced practitioners will benefit from their insights on current developments in wills, trusts and estate, and gift taxation.

Jeffrey A. Dennis-Strathmeyer
Attorney at Law
Pleasant Hill, CA

David Lane
Lecturer in Law
USC Gould School of Law

Amy L. McEvoy
Sheppard, Mullin, Richter & Hampton LLP

9:45 AM – 10:05 AM
Networking Break
Sponsored by Professional Fiduciary Association of California

PFAC PROFESSIONAL FIDUCIARY ASSOCIATION OF CALIFORNIA

10:05 AM – 11:05 AM

California Proposition 19

Proposition 19 introduced major changes to California property tax law that impact trust and estate planning throughout the state. The new law virtually eliminated certain tax benefits that have been enjoyed for decades and partly expanded the reach of others. Did you know that there are ways to reduce or eliminate the negative consequences of Proposition 19? Navigating these limitations takes proactive planning and due diligence and doing so correctly is likely to set you apart and place you and your clients at a significant advantage. Join the speakers as they unpack Proposition 19 and unveil the proactive planning techniques available to lessen its burdens.

Gregory Broege
Ajalat, Polley, Ayoob, Matarese & Broege

Michael P. Kelly
Ajalat, Polley, Ayoob, Matarese & Broege

11:10 AM – 12:10 PM

The SECURE Act

This presentation examines the impact of SECURE Act and proposed regulations on estate planning for retirement plans. Coverage includes: 1) New rules for determining post-death required minimum distributions (“RMDs”) under SECURE Act and the proposed regulations; 2) Updated rules for see-through trusts and planning considerations to select the best type of see-through trust for specific client situations; 3) Specialized planning approaches for married couples, disabled and chronically ill beneficiaries, Roth IRA owners, and clients with charitable intent; and 4) What happens if the “non-participant spouse” is the first spouse to die.

Steven E. Trytten
Henderson, Caverly, Pum, & Trytten LLP

12:10 PM – 1:50 PM

Keynote Presentation

Judicial Guardianship Evaluation Worksheet

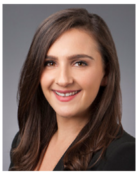
Dr. Bonnie Olsen, geropsychologist and expert in decisional capacity, will discuss the development of the Judicial Guardianship Evaluation Worksheet, a tool for probate judges to evaluate relevant factors in assessing the propriety and scope of conservatorships for older adults. Dr. Olsen and her team developed the Worksheet at the behest of the Department of Justice as part of a national effort to advance conservatorship reform. The tool prompts the Court to consider the proposed conservatees’ retained capacities, susceptibility to harm, and less restrictive alternatives to preserve elder rights through targeted remedies. We are also pleased that Judge Paul Suzuki (Retired) and Dr. Olsen will complete the 45-minute presentation discussing how the Worksheet may impact consideration of evidence in probate matters.

Dr. Bonnie J. Olsen, Ph.D.
Professor of Clinical Family Medicine
USC Keck School of Medicine

Hon. Paul T. Suzuki (Ret.)
Mediator/Arbitrator/Referee
ADR Services, Inc.

1:50 PM – 2:50 PM
Form 709: Avoiding Common Reporting Errors and Other Practical Tips
The speakers will discuss a number of estate planning transactions which are often reported incorrectly on federal gift tax returns and will explain how they should be properly reported. The speakers will use case studies and provide sample gift tax returns in their presentation to illustrate proper reporting and also offer tips for best practice in reporting different types of gifts.

Jeffrey Geida
Weinstock Manion, A Law Corporation



Rochelle H. Schultz
Weinstock Manion, A Law Corporation

2:50 PM – 3:10 PM
Networking Ice Cream Break
Sponsored by Jack Barcal, Esq.

JACK BARCAL, ESQ.

3:10 PM – 4:10 PM
Reformation and Modification of Irrevocable Trusts
The panel will present a lively discussion exploring reformation and modification of irrevocable trusts under California's current statutory scheme and applicable case authority by utilizing a hypothetical family of significant wealth with its members' changes of circumstances posing various issues and challenges to the administration of an irrevocable trust.

Jeryll S. Cohen
Freeman, Freeman & Smiley, LLP

Rodney C. Lee
Loeb & Loeb LLP

Gabrielle A. Vidal
Loeb & Loeb LLP

MODERATOR
Geraldine A. Wyle
Freeman, Freeman & Smiley, LLP

4:15 PM – 5:15 PM
Hot Topics (New Things for Seasoned Practitioners!)

This session will focus on three hot topics. (1) Cryptocurrency and NFTs: Many of your clients own cryptocurrency and NFTs and this session will provide some practical tools and tips for addressing these in estate plans and post mortem administrations. (2) Corporate Transparency Act: Many entities formed as part of estate plans (LLCs, partnerships and other entities) will soon be required by the Corporate Transparency Act to file and update reports disclosing their beneficial ownership. This session will focus on what estate planners need to know (and do) in response. (3) Breslin Mediation: The California Court of Appeal's decision in *Breslin v. Breslin* provides that a party to a trust proceeding who receives notice of a court-ordered mediation may be bound by the result. This session will focus on the key takeaways and strategies for charities and other beneficiaries who wish to protect their interests even when they are not directly involved in a dispute or trust proceeding.

Elizabeth Bawden
Withers Bergman LLP

Susanna Kim
Withers Bergman LLP

5:15 PM
Adjournment

continuing education credits

LAWYERS. Minimum Continuing Legal Education (MCLE): USC Gould School of Law, a State Bar of California-approved MCLE provider, certifies that this activity qualifies for MCLE credit in the amount of **7.25 hours**. This event may or may not meet the requirements for continuing legal education in other states. Please check with the bar association or Supreme Court in the state in which you are seeking credit to determine if this event is eligible.

Legal Specialization Credit: USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity has been approved for **7.25 hours** of Legal Specialization credit in Taxation Law and **7.25 hours** of Legal Specialization credit in Estate Planning, Trust and Probate Law.

ACCOUNTANTS. Continuing Professional Education (CPE): This program meets the guidelines for Continuing Professional Education credit set by the California State Board of Accountancy in the amount of **7.5 hours**.

FINANCIAL PLANNERS. CFP® Professionals: The USC Gould School of Law is a registered CFP Board CE Sponsor. Attendance will be reported electronically following the Conference.

PROFESSIONAL FIDUCIARIES. This program meets the guidelines for continuing education credit set by the California Professional Fiduciaries Bureau (PFB). The California MCLE credits provided for the program are accepted as meeting the continuing educational requirements of the Professional Fiduciary Association of California.

BANKERS AND TRUST OFFICERS. Certified Trust and Financial Advisor (CTFA): ABA Professional Certifications is dedicated to promoting the highest standards of performance and ethics within the financial services industry. The USC Gould School of Law 48th Annual Trust and Estate Conference application for credit is pending. This statement is not an endorsement of this program or its sponsor. Please log into your record at aba.csod.com to submit credit. If you have any questions regarding continuing education for your ABA Professional Certification, please contact at 202-633-5092 or certifications@aba.com.

planning committee

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upcoming USC Gould School of Law programs

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November 30, 2022

The California Club – Los Angeles, California *(courtesy of Club member Ian Campbell)*

TAX

January 23-25, 2023

Millennium Biltmore Hotel – Los Angeles, California

REAL ESTATE

March 2, 2023

Jonathan Club – Los Angeles, California

*Email us at **cle@law.usc.edu** to join our mailing list and receive the latest updates about our programs or visit **https://gould.usc.edu/cle/te/** for more information.*

frequently asked questions

REGISTRATION

Your registration fee includes all sessions, continental breakfast, luncheon, networking refreshment breaks, continuing education credit, the Conference Syllabus (in print and electronic download formats), and the Conference event app. The Conference Syllabus highlights and expands upon the sessions and also includes a copy of our annual Resource Guide (a Trust and Estate Professional Directory covering Los Angeles, Orange and San Diego counties).

Free Wi-Fi sponsored by:
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PROGRAM RECORDINGS

Recordings of all sessions are included with each in-person ticket purchase. You cannot claim additional credit for viewing a recording of a session you attended in person.

If you are unable to attend the Conference, purchase Videos On Demand and receive CLE credit for viewing the sessions. Visit our website at **https://gould.usc.edu/cle/te/** for more information.

LOCATION AND ACCOMMODATIONS

The Trust and Estate Conference will be held at:

The Westin Bonaventure Hotel & Suites
404 South Figueroa Street, Los Angeles, CA 90071
Information: **(213) 624-1000**
Reservations: **Rose.Loizides@WestinBonaventure.com**

A limited number of discounted sleeping rooms will be available to Conference participants at the hotel, and will be held until October 8th, 2022. Room rates are as follows: **$189** for a traditional room, **$219** for a deluxe room, or **$290** for a Tower Suite. Please contact Rose Loizides at Rose.Loizides@WestinBonaventure.com for room reservations at the hotel.

PARKING

Limited **valet parking** is available for **$24** per day with validation or **$49** per night for overnight guests at the Conference hotel. Nearby **self-parking** is also available at the City National Plaza Garage (located across the street from the hotel at 444 South Flower Street) for **$40** per day.

BADGE PICK UP

Badges will be held at Will Call, located in the hotel's California Ballroom foyer on the second level.

SPECIAL REQUIREMENTS

USC Gould School of Law welcomes the participation of individuals with special needs at our continuing legal education events. If you require special accommodations, a vegetarian/vegan/gluten free meal, or have any other questions, please contact us at **(213) 821-3580** or **cle@law.usc.edu** for assistance.

CANCELLATIONS

All registrations and purchases are final and non-refundable.

EXHIBITORS

Please visit our website at **https://gould.usc.edu/cle/te/** for information on exhibiting or contact **Wendy Wiley Willett** at **(213) 821-3579** or **WWiley@law.usc.edu** with questions. *Exhibitor space is limited, so reserve your space as soon as possible!*

registration form

USC GOULD SCHOOL OF LAW

48TH ANNUAL TRUST AND ESTATE CONFERENCE

Wednesday, November 9, 2022 | The Westin Bonaventure Hotel

Registrant Name: ______________________________

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Organization/Law School: ______________________________

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Please Type or Print Clearly

☐ I prefer not to share my contact information with Conference contributors.

☐ I am a USC Gould alumnus. Class Year: ________

SELECT REGISTRATION TYPE

General Registration

☐ **$509** Early Bird Registration **In-Person** (sent on or before October 2, 2022)

☐ **$539** Standard Registration **In-Person** (starting October 3, 2022)

☐ **$559** Early Bird Registration **Virtual** (sent on or before October 2, 2022)

☐ **$579** Standard Registration **Virtual** (starting October 3, 2022)

Professional Fiduciary Association of California (PFAC) Member Registration

☐ **$409** PFAC Registration **In-Person**

☐ **$459** PFAC Registration **Virtual**

Special Registration Types

☐ **$300** Paralegal or Government Employee Registration **In-Person**

☐ **$350** Paralegal or Government Employee Registration **Virtual**

☐ **$175** Full-Time Law Student Registration **In-Person**

☐ **$200** Full-Time Law Student Registration **Virtual**

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1. **Check:** Mail checks payable to **USC Gould School of Law** with the completed form to:
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   699 Exposition Boulevard, Suite 326
   Los Angeles, CA 90089-0071

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2. **Credit Card:** Register and pay online at **https://gould.usc.edu/cle/te/**
   If you attended one of our recent Conferences, you have an existing account linked to your email address. Passwords can be reset or sent to you.

Questions? Email **cle@law.usc.edu** or call **(213) 821-3580.**

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