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2023 DRAFTING WILLS & TRUST AGREEMENTS FORMS SERIES

Attend In Person
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370, Minneapolis

Wednesday, February 15, 2023

Fiduciary and General Governing Provisions and Miscellaneous Clauses	[4346-23]
Retirement Plan Trust Provisions	[4347-23]

Wednesday, February 22, 2023

Planning for Married Couples: Joint Revocable Trusts vs. Two Separate Revocable Trusts	[4348-23]
2 Hot Topics: Using the Irrevocable Trust Forms and Planning for Unmarried Clients	[4349-23]

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www.minncle.org

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For assistance, call Minnesota CLE at **651-227-8266** or **800-759-8840** or email **customerservice@minncle.org**.

TUITION PER COURSE:

$155 MSBA member
$155 paralegal
$175 standard rate

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To pre-order a hard copy of the **Drafting Wills and Trusts Agreements Deskbook with eFormbook** at 25% off call Minnesota CLE at 800-759-8840. Offer good until 4/1/23.
To purchase the LinkedLaw (online) version of the Deskbook, subscribe to the LinkedLaw Deskbook PREMIUM Library at www.minncle.org/publication/62000720

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2023 DRAFTING WILLS & TRUST AGREEMENTS FORMS SERIES

4 helpful half-day seminars focusing on forms in the Drafting Wills and Trust Agreements Deskbook

FEBRUARY 15 & 22, 2023

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WEDNESDAY, FEBRUARY 15, 2023

1. **Fiduciary and General Governing Provisions and Miscellaneous Clauses**
2. **Retirement Plan Trust Provisions**

WEDNESDAY, FEBRUARY 22, 2023

3. **Planning for Married Couples: Joint Revocable Trusts vs. Two Separate Revocable Trusts**
4. **2 Hot Topics: Using the Irrevocable Trust Forms and Planning for Unmarried Clients**

In-Depth Discussion of Practical Estate Planning and Drafting Issues

1 Fiduciary and General Governing Provisions and Miscellaneous Clauses

LIVE IN PERSON:
Wednesday, February 15, 2023 (Check-in: 8:30; Program 9:00)

ONLINE REPLAY:
Wednesday, March 8, 2023 (Check-in: 8:30; Program 9:00)

8:30 – 9:00 a.m. CHECK-IN & CONTINENTAL BREAKFAST

9:00 a.m. – 12:15 p.m. (includes one 15-minute break)

Fiduciary and General Governing Provisions and Miscellaneous Clauses

This session takes an in-depth view of the Fiduciary Provisions from Article 7 and the General Governing Provisions of Article 8 of the Maritalized Family Trust Will (Chapter 9). It will also include a review of the Miscellaneous Clauses: House Trust, Powers of Trustee over 529 Plans, Trust Protector, Directed Trust, and Cost of Living Adjustments, Equalization Clauses for lifetime gifts and debt owed by beneficiary and Education Trust.

- *Andrea S. Breckner*
  Olson & Breckner, P.A.; Minneapolis
- *Jen Santini*
  Sykora & Santini PLLC; Minneapolis
- *Jayne Sykora*
  Sykora & Santini PLLC; Minneapolis
- *Ruthanne Hedstrom Vos*
  Mathison & Vos PLLC; Grand Marais

Seminar does not include the forms discussed.
Seminar materials will be the difficult and confusing clauses from each of the forms to be discussed, as well as practice pointers related to the type of client that is the subject of each panel.

2 Retirement Plan Trust Provisions

LIVE IN PERSON:
Wednesday, February 15, 2023 (Check-in: 12:30; Program 1:00)

ONLINE REPLAY:
Wednesday, March 8, 2023 (Check-in: 12:30; Program 1:00)

12:30 – 1:00 p.m. CHECK-IN

1:00 – 4:15 p.m. (includes one 15-minute break)

Retirement Plan Trust Provisions

The designation of a trust as a beneficiary of a retirement plan account requires consideration of both trust law issues and income tax issues. This session will discuss the planning options and strategies available under the DWTA will and revocable trust forms for clients who wish to designate a trust as the beneficiary of a retirement plan account, taking into account the requirements of the SECURE Act and other provisions of the Internal Revenue Code and the related Treasury Regulations. We will discuss the specific considerations involved in designating the Family Trust, Disclaimer Trust, Marital Trust, and Trusts for Children as primary or contingent beneficiaries under the will and revocable trust forms and the differences between so-called conduit trusts and accumulation trusts. We will also discuss the separate Revocable Trust for Retirement Plans as an alternative to designating the trustee under the client's will as a beneficiary of a client's retirement plan assets. Finally, we will address language to use when filling out beneficiary forms.

- *Matthew J. Frerichs*
  Robins Kaplan LLP; Minneapolis
- *Paul Funke*
  Funke Law, PLLC; Saint Paul
- *Michael P. Sampson*
  Maslon LLP; Minneapolis

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3 Planning for Married Couples: Joint Revocable Trusts vs. Two Separate Revocable Trusts

LIVE IN PERSON:
Wednesday, February 22, 2023 (Check-in: 8:30; Program 9:00)

ONLINE REPLAY:
Wednesday, March 15, 2023 (Check-in: 8:30; Program 9:00)

8:30 – 9:00 a.m. CHECK-IN & CONTINENTAL BREAKFAST

9:00 a.m. – 12:15 p.m. (includes one 15-minute break)

Planning for Married Couples: Joint Revocable Trusts vs. Two Separate Revocable Trusts

A discussion of each approach and the differences between the disclaimer-based plan and the formula-driven plan for each approach. We will also discuss balancing assets between spouses and provide examples and illustrations using flowcharts.

- *Alison J. Midden*
  Taft Stettinius & Hollister LLP; Minneapolis
- *Jayne Sykora*
  Sykora & Santini PLLC; Minneapolis
- *Paula J. Stumne*
  Bremer Wealth; Minneapolis

Seminar does not include the forms discussed.
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4 2 Hot Topics: Using the Irrevocable Trust Forms and Planning for Unmarried Clients

LIVE IN PERSON:
Wednesday, February 22, 2023 (Check-in: 12:30; Program 1:00)

ONLINE REPLAY:
Wednesday, March 15, 2023 (Check-in: 12:30; Program 1:00)

12:30 – 1:00 p.m. CHECK-IN

1:00 – 2:30 p.m.

Using the Irrevocable Trust Forms

The Drafting Wills & Trust Agreements formbooks include several irrevocable trust forms that can serve as a base for implementing numerous useful estate planning techniques. This session will discuss the two Irrevocable Life Insurance Trust forms as vehicles for holding single life and joint and survivor life insurance policies and the use of the Gifting Trust form as a vehicle for receiving annual exclusion gifts to minors. With this background, the presenters will discuss various ways to customize or modify the irrevocable trust forms to accomplish other wealth transfer planning techniques, such as the creation of a Spousal Lifetime Access Trust (SLAT) or a long-term trust for a client's descendants.

2:30 – 2:45 p.m. BREAK

2:45 – 4:15 p.m.

Planning for Unmarried Clients

While many of the forms in the Drafting Wills & Trust Agreements form books are designed for married couples with descendants, the books also include forms that are designed for single individuals, both with and without descendants. In this session, we will discuss the options for designing plans for these clients, with a particular focus on the provisions for beneficiaries other than descendants. We will address using specific gifts of personal and real property; using gross-up formulas to coordinate the disposition of probate and non-probate assets; converting the terms of the trusts for children in the forms into trusts for siblings, nieces and nephews, parents, or other individuals; and the inclusion of trusts for companion animals. Finally, we will consider the specific challenges related to drafting estate planning documents for clients who are in a relationship but who are not married to each other ("unmarried cohabitants").

- *Robert E. Lynn*
  Bartley & Lynn LLP; Northfield
- *Jayne Sykora*
  Sykora & Santini PLLC; Minneapolis
- *Edward H. Tully*
  Lathrop GPM: Minneapolis

Seminar does not include the forms discussed.
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COURSE INFORMATION

LIVE IN PERSON
February 15 & 22, 2023
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370
Third Floor City Center, Minneapolis

ONLINE REPLAYS
March 8 & 15, 2023
View online at www.minncle.org
A moderator will be available to answer questions by e-mail.

HOW TO REGISTER
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COURSE MATERIALS
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CREDITS
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ACCOMMODATION
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