Alabama Law Weekly presents

the 7th annual

Probate & Estate Planning Conference

for Alabama Attorneys

The Probate & Estate Planning Conference for Alabama Attorneys packs two days with some of the state's top estate planning and probate practitioners delivering critical guidance on the hottest topics and some of the most complex issues you'll face. Your distinguished faculty will explain the very latest developments and strategies, including:

- Drafting flexible and effective trusts
- Will drafting—practical points and sample forms
- Use of special needs trusts
- Real estate issues that arise during probate
- Planning/best practices for digital assets
- Understanding grantor trusts—2017 tax rates and considerations
- Medicaid planning—the pros and cons of transferring assets
- What to do before and after your client's death
- Appointments of guardian and/or conservator
- Ins and outs of a will contest
- Use of LLCs in asset protection and estate planning
- Ethics rules to consider in probate and estate planning

WHEN:

Thursday & Friday, May 11-12, 2017

WHERE:

Hilton Birmingham Perimeter Park

SPEAKERS

Nancy Williams Ball
Cabaniss, Johnston, Gardner, Dumas & O'Neal LLP, Birmingham

Herbert E. (Chip) Browder
Browder & Welborn, LLC, Tuscaloosa

Ross Cohen
Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C., Birmingham

Shannon Dye
Carney Dye, LLC, Birmingham

Connie Glass
The Elder Law Firm of Connie Glass, P.C., Huntsville

James B. Griffin
James B. Griffin, LLC, Mountain Brook

Nancy C. Hughes
Hughes & Scalise, P.C., Birmingham

Bradley W. Lard
Bradley Arant Boult Cummings LLP, Birmingham

James P. (Jim) Naftel
Maynard Cooper & Gale, Birmingham

Judy Shepura
Dominick Feld Hyde, P.C., Birmingham

Sidney C. Summey
White Arnold & Dowd, P.C., Birmingham

Megan Wilson
Bradley Arant Boult Cummings LLP, Birmingham

Peter Wright
Sirote & Permutt, P.C., Birmingham

12 HOURS OF CLE! (11 HOURS OF GENERAL AND 1 HOUR OF ETHICS)

BONUS: Attendees will receive a binder of the materials covered during the seminar and will be able to download the materials after the conference.

Call 800-727-5257 to register or visit us online at mleesmith.com/ALprobate

M. Lee Smith® PUBLISHERS a division of BLR

This two-day seminar offers an insider's perspective on the most significant recent developments in Alabama probate law and estate planning, including:

- Possible effects from federal tax reform—income, estate, generation-skipping and gift taxes
- Gifting considerations in grantor trusts
- Will drafting tips, including method of designating fiduciaries and building flexibility into the estate plan
- Using LLCs as an estate planning tool
- Importance of planning for digital assets
- Initial steps to take when your client dies
- Special needs trusts—ABLE accounts in Alabama
- Procedural tips for will contests
- Disposing of real property during probate
- Medicaid planning, including sources for long-term care payment
- Assessing the need for a guardian and/or conservator
- Ethical rules for probate and estate attorneys

BIRMINGHAM, ALABAMA

Thursday & Friday, May 11-12, 2017
Hilton Birmingham Perimeter Park

FREE PARKING | FREE WI-FI

8 Perimeter Park South
Birmingham, Alabama 35243
844-452-7704
For complete directions visit
www.mleesmith.com/ALprobate

Registration begins at 8:00 a.m. The conference begins each day at 8:30 a.m. and concludes at 4:15 p.m.

(There will be morning and afternoon breaks each day, and attendees will have 1 hour and 15 minutes for lunch on their own)

CONFERENCE FEES

$497 for entire program ($70 off for additional attendees from same firm), $347 for one day only, and $247 for materials only

EARLY BIRD DISCOUNT:
Get $50 off full program price if registered by March 31

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Agenda

Thursday, May 11 (DAY 1)

Handling Digital Assets

8:30 A.M. TO 9:30 A.M.

Jim Naftel, *Maynard Cooper & Gale*

- Definition of "digital assets" and "digital estates"
- The importance of planning for digital assets
- How user policies impact digital assets
- How federal law impacts digital assets
- Fiduciary access to digital assets under current law
- Obstacles/limitations
- Planning/best practices for digital assets

Fundamental Principles of Will Drafting

9:30 A.M. TO 10:30 A.M.

Shannon Dye, *Carney Dye, LLC*

- Selecting the vehicle—initial advice to the client
- Checklist for gathering client information
- The statutory ABCs: What is required?
- Method of designating fiduciaries
- Disinheritance and no contest clauses: Will they stand?
- Protective clauses for minors, incompetent persons, and beneficiaries with special needs
- Building flexibility into the plan
- Practical points and sample forms
- Developing a document preparation system

– MORNING BREAK 10:30 A.M. TO 10:45 A.M. –

What To Do Before and After Client's Death

10:45 A.M. TO 11:45 A.M.

Nancy C. Hughes, *Hughes & Scalise, P.C.*

Planning before client's death:

- Waive bond
- Waive inventory
- Name a line of successors for the personal representative job
- Give personal representative power to sell real estate
- Give personal representative power to bypass trust if by its terms, the trust would terminate on funding
- Allow for *non pro rata* funding of shares

After client's death:

- File for exemptions to provide for the family ahead of creditors
- Work with the guardian *ad litem*—give him or her info in advance of a hearing
- Call the Judge's clerk and find out what the Judge requires ahead of time—always remember that local rules Rule!

– LUNCH (ON YOUR OWN) 11:45 A.M. TO 1:00 P.M. –

Contesting a Will

1:00 P.M. TO 2:00 P.M.

Peter Wright, *Sirote & Permutt, P.C.*

- Who may file
- Procedure
- Grounds
    - Improper execution of will
    - Lack of testamentary capacity
    - Undue influence
- Effect of invalid will

Medicaid Planning Tips

2:00 P.M. TO 3:00 P.M.

Connie Glass, *The Elder Law Firm of Connie Glass, P.C.*

- Facility settings for long-term care
- Sources for long-term care payment
- Basics of Medicaid
- Transferring assets—pros and cons
- Estate planning for non-nursing home spouse

– AFTERNOON BREAK 3:00 P.M. TO 3:15 P.M. –

Guardianships and Conservatorships

3:15 P.M. TO 4:15 P.M.

Sid Summey, *White Arnold & Dowd, P.C.*

- Need for guardian and/or conservator
- Starting the process
- Appointing a guardian and/or conservator
- Limited appointment
- Temporary appointments
- Statutes, forms, and procedures

Friday, May 12 (DAY 2)

Special Needs Trusts

8:30 A.M. TO 9:30 A.M.

Judy Shepura, *Dominick Feld Hyde, P.C.*

- ABLE accounts in Alabama
- Medicaid payback trusts may now be created by the beneficiary
- Special needs trusts may now be named as beneficiary of some military pensions

Real Estate Issues in Probate

9:30 A.M. TO 10:30 A.M.

Brad Lard & Megan Wilson, *Bradley Arant Boult Cummings LLP*

- Executing simple deed transfers
- Sale of real property in probate
- Real property held in a trust
- Managing property during probate
- Tax considerations

– MORNING BREAK 10:30 A.M. TO 10:45 A.M. –

Drafting Flexible and Effective Trusts

10:45 A.M. TO 11:45 A.M.

Ross Cohen, *Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C.*

- Replacement power over corpus retained by the grantor
- Distribution provisions and powers of appointment
- Trustee removal and replacement
- Trust situs
- Use of a Trust Protector
- Possible effects from federal tax reform—income, estate, generation-skipping and gift taxes

– LUNCH (ON YOUR OWN) 11:45 A.M. TO 1:00 P.M. –

Understanding Grantor Trusts

1:00 P.M. TO 2:00 P.M.

Nancy Ball, *Cabaniss, Johnston, Gardner, Dumas & O'Neal LLP*

- Reporting of income: *Helvering v. Clifford* and its progeny
- Income tax treatment versus estate tax treatment
- 2017 tax rates and considerations
- Gifting considerations
- Effect of death of grantor

Ethics in Estate Planning

2:00 P.M. TO 3:00 P.M.

James Griffin, *James B. Griffin, LLC*

ETHICS CREDIT

- Rule 1.1 Competence
- Rule 1.4 Communication
- Rule 1.5 Fees
- Rule 1.9 Conflict of Interest: Former Client
- Rule 1.14 Client of Diminished Capacity
- Rule 1.16 Declining or Terminating Representation
- Rule 3.3 Candor Towards the Tribunal
- Rule 4.1 Truthfulness in Statements to Others

– AFTERNOON BREAK 3:00 P.M. TO 3:15 P.M. –

Use of LLCs in Asset Protection and Estate Planning

3:15 P.M. TO 4:15 P.M.

Chip Browder, *Browder & Welborn, LLC*

Mr. Browder explains how to use LLCs as an estate planning tool. How can a LLC be used to protect the estate's assets? How can your client prepare for his or her beneficiaries to assume control of the business?

Your Distinguished Faculty

Nancy Williams Ball, with Cabaniss, Johnston, Gardner, Dumas & O'Neal LLP in Birmingham, practices in the areas of estates and trusts, taxation, real estate and corporate law. She was recently selected by the *Birmingham Business Journal* as a Rising Star Lawyer.

Herbert E. (Chip) Browder, with Browder & Welborn, LLC in Tuscaloosa, has provided legal services throughout Alabama for nearly 25 years. With two degrees in accounting and a master's of law degree in taxation, he is well equipped to handle even the most complex accounting and tax issues.

Ross Cohen, with Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C. in Birmingham, represents clients in the areas of taxation and tax planning, wealth-transfer planning, estate planning, asset protection planning, business organizations, corporate law, and mergers and acquisitions.

Shannon Dye is a founding member of Carney Dye, LLC in Birmingham. She handles all types of estate planning, including wills, trusts, special needs trusts, and powers of attorney. She is also a member of the National Academy of Elder Law Attorneys.

Connie Glass is with the Elder Law Firm of Connie Glass, P.C. in Huntsville. She served as the attorney for the TARCOG Area Agency on Aging for over 10 years prior to establishing her firm. She is certified as an Elder Law Attorney.

James B. Griffin, with James B. Griffin, LLC, has offices in Birmingham and Atlanta. He began his career in real estate, land-use, and environmental matters, and more recently, has been applying his knowledge of property and natural resources to estate-planning and probate matters.

Nancy C. Hughes, with Hughes & Scalise, P.C. in Birmingham, has lectured on trusts, estate tax, and other matters before the Internal Revenue Service, American College of Trust and Estate Counsel, American Institute of Federal Taxation, Federal Tax Clinic, various Estate Planning Councils, and the Heckerling Institute on Estate Planning.

Bradley W. Lard, with Bradley Arant Boult Cummings LLP in Birmingham, is a member of the firm's Trusts and Estates Practice Group. He is a Fellow in the American College of Trust and Estate Counsel (ACTEC) and is listed in *Best Lawyers in America*® in Tax Law and Trusts and Estates.

James P. (Jim) Naftel is a shareholder at Maynard Cooper & Gale in Birmingham. He focuses his practice in the areas of estate planning (wills and trusts); probate (estate administration, guardianships, and conservatorships); estate administration; and estate litigation.

Judy Shepura, with Dominick Feld Hyde, P.C. in Birmingham, practices in the areas of estate planning and administration, probate law, trust law and special needs and elder law. She is listed in *Best Lawyers in America*® in Trusts and Estates. In 2012, she was appointed to the Alabama Family Trust's Board of Trustees.

Sidney C. Summey is a shareholder and heads the Probate, Trust and Elder Law Department of White Arnold & Dowd, P.C. in Birmingham. He is recognized as a leader in the field of probate litigation, wills, trusts and estates, guardianships, and conservatorships.

Megan Wilson, with Bradley Arant Boult Cummings LLP in Birmingham, focuses her practice on wealth transfer planning and tax-exempt organizations. She works with clients to establish customized estate plans to efficiently transfer wealth to the next generation.

Peter Wright, a shareholder with Sirote & Permutt, P.C. in Birmingham, focuses on estate administration, wills and trust law with an emphasis on trust and estate litigation matters. He has been named in *Best Lawyers in America*® in the area of trust and estate litigation for the past five years and was named an Alabama Super Lawyer in 2011 and 2012.

REGISTRATION FORM. FOR ASSISTANCE, CALL 800-727-5257.

☑ **YES!** I want to get up-to-date information on the latest and most significant developments affecting my clients and my practice. Please reserve my spot at the **Probate & Estate Planning Conference for Alabama Attorneys.** My registration includes the two-day conference, pages of valuable course materials, morning and afternoon snacks, and up to 12 hours of CLE credit. If I am dissatisfied, I am entitled to a complete refund of my registration fee. **Fee:** $497 for entire program ($70 off for additional attendees from same firm), $347 for one day only, and $247 for materials

❑ Full Conference ❑ Day 1 only (Thursday, May 11) ❑ Day 2 only (Friday, May 12) ❑ Materials only ($247)

Card #:______________________ Exp. date:__________ Signature:______________

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CLE: 12 hours of CLE

(11 hours of general and 1 hour of ETHICS)

FEE

$497 for entire program ($70 off for additional attendees from same firm), $347 for one day only, and $247 for materials

$50 Early Bird Discount until March 31

Cancellation Policy

- A $50 processing fee applies to ALL conference cancellations.
- Registrants are responsible for the entire program fee for a cancellation made after 5:00 p.m. three weeks prior to the event (whether or not you attend the program or fail to cancel).
- An alternate may attend in place of the original registrant.

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10 REASONS YOU SHOULD ATTEND THIS SEMINAR

- **Outstanding faculty.** You'll hear from leading attorneys in estate planning and probate practice in Alabama.
- **Practical information.** You'll get practical information you can put to use immediately in your practice.
- **Tips on will drafting.** You'll receive practical pointers to use when drafting wills, including sample forms.
- **Use of trusts.** You'll get tips for drafting flexible trusts as well as what to consider when using grantor trusts.
- **Elder law.** You'll get the ins and outs of conservatorship proceedings.
- **Medicaid.** Learn the basics of Medicaid and the pros and cons of transferring assets.
- **Probate litigation.** Learn about common issues that arise in will contests.
- **Timely topics.** You'll get information on digital asset planning, using LLCs as an estate planning tool, and the appropriate use of special needs trusts.
- **Ethical considerations.** You'll learn what ethical rules to keep in mind when representing estate clients, beneficiaries, and trustees.
- **CLE.** You'll earn all of your CLE for 2017, including one hour of ethics.

Here's what your colleagues said about last year's Probate & Estate Planning Conference for Alabama Attorneys:

"The speakers were very knowledgeable, and the materials provided were very thorough."

"I liked being able to get in–depth information that is usually not possible in a one-day CLE event."

"The conference was very well organized and stayed on topic and schedule."

"The conference was both informative and useful."

"I liked the interaction with the speakers."