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Drafting Effective Wills and Trusts

Phoenix, Arizona
November 20, 2008

Presented By

Steven A. Bloom
Law Offices of Steven A. Bloom, PLLC

Mark A. Bregman
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IMPORTANT SEMINAR DETAILS

TIME

Registration	8:30 am - 9:00 am
Program	9:00 am - 4:30 pm

Complimentary snacks and refreshments are provided. Lunch is on your own.

TUITION

$319 for the first registrant
$309 for each additional registrant
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FREE REFERENCE MANUAL

Drafting Effective Wills and Trusts
Receive a comprehensive course manual, included with your tuition, which you can take back to your office and use as a reference.

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PHOENIX — November 20

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KEY SEMINAR BENEFITS

Help Your Clients Meet Their Estate Planning Needs

- Choose the planning document that is best suited for your client.
- Provide protection for minors, incompetent persons, and beneficiaries with special needs.
- Learn how and when to use revocable living trusts, pour-over wills, and durable powers of attorney.
- Make sure that your client's property qualifies for the marital deduction.
- Reduce your client's estate tax, gift tax and generation-skipping transfer tax.
- Use a living will or durable power of attorney for health care to help the client control end-of-life medical decisions.
- Handle ethical issues that arise in estate planning, such as competency of the client and conflicts of interest.

SEMINAR OUTLINE

I. FUNDAMENTAL PRINCIPLES OF WILL DRAFTING

900 - 10:15, Mark A. Bregman

A. Selecting the Vehicle - Initial Advice to the Client
B. Checklist for Gathering Client Information
C. The Statutory ABCs: What is Required?
D. Methods of Designating Fiduciaries
E. Disinheritance and No Contest Clauses - Will They Stand?
F. Protective Clauses for Minors, Incompetent Persons and Beneficiaries With Special Needs
G. Building Flexibility Into the Plan - Checklist of Special Provisions
H. Practical Pointers With Sample Forms
I. Developing a Document Preparation System

II. USING LIVING TRUSTS AND POWERS OF ATTORNEY AS ESTATE PLANNING TOOLS

10:30 - 11:45, Mark A. Bregman

A. Common Elements in Trust Agreements
B. The Revocable Living Trust - Why You Should Use It
C. Disadvantages of Revocable Living Trusts
D. Sample Pour-Over Will and Living Trust Agreements
E. Durable Powers of Attorney

III. BASIC TAX CONSIDERATIONS - WHAT YOU NEED TO KNOW IN ORDER TO CHOOSE THE APPROPRIATE PLAN

12:45 - 2:00, Steven A. Bloom

A. Tax Considerations of Drafting Living or Testamentary Trusts
B. Marital Deduction Planning - Qualifications and Basic Formula Approaches
C. Estate and Gift Taxes
D. Generation-Skipping Transfer Taxes
E. Income Tax - Ramifications of Trusts

IV. ETHICS AND ESTATE PLANNING

2:15 - 3:15, Michael A. Friedman

A. Selected Ethical Rules Affecting the Estate Planner
B. Confidentiality - What Should or Shouldn't Be Disclosed
C. Who's Your Client? Conflict of Interest
D. Competency - A Word to the Wise

V. PLANNING METHODS TO CONTROL MEDICAL TREATMENT

3:15 - 4:30, Michael A. Friedman

A. What a Living Will Can and Cannot Accomplish
B. Picking Up Where a Living Will Ends - Durable Powers of Attorney for Health Care/Health Care Proxy
C. Anatomical Gifts - Making the Difficult Decisions During Life and Upon Death
D. Recent Developments - Funeral and Burial Disposition Powers and Registration for Advance Health Care Directives

*If needed, the above agenda may be changed to best accommodate all of our attendees.

WHO SHOULD ATTEND

This **basic-level seminar** is for attorneys who have little or no experience drafting wills and trusts, as well as paralegals, trust officers and accountants.

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STEVEN A. BLOOM is the principal of the Law Offices of Steven A. Bloom, PLLC, and this PLLC is a partner in the law firm of Boland & Bloom, LLP, both located in north Scottsdale, where he practices in the areas of trusts and estates and tax law. He has spoken before many professional groups on various topics relating to trusts and estates, asset protection and tax law. Mr. Bloom earned his B.A. degree, with highest distinction, and the President's Award, from Bard College. He earned both his J.D. degree and his M.B.A. degree from Case Western Reserve University, where he received the American Jurisprudence Award in Constitutional Law and was an associate editor for the *Law Review*. He earned his LL.M. degree in taxation from New York University School of Law. Mr. Bloom is a member of the American Bar Association (member, Real Property, Probate and Trust Law Section), the State Bar of Arizona (member, Probate and Trust Law, Mental Health and Elder Law and Tax sections) and the Maricopa County Bar Association. He is a member of the Planned Giving committees of the Phoenix Art Museum and Phoenix Children's Hospital. He is also a board member of Sing for Life Breast Cancer Foundation of Arizona and a member of Valley Estate Planners.

MARK A. BREGMAN is managing partner in the Scottsdale law firm of Bregman & Burt. His areas of practice include estate and asset protection planning, probate and trust administration and litigation, and related special situations involving real estate and business transactions. Mr. Bregman frequently lectures to various professional groups on topics pertaining to his areas of practice. He has published "Charitable Remainder Trusts: How Many Objectives Can One Strategy Satisfy," May/June 2001, *Planned Giving*, the newsletter of the Arizona Community Foundation, and an article on the changes to Individual Retirement Accounts in the *Maricopa Lawyer* (2002). Mr. Bregman is a former superior court pro tempore (civil and family courts). He earned his B.A. degree from Virginia Tech and his J.D. degree from Arizona State University. Mr. Bregman is a member of the Scottsdale Bar Association (past president, past director) and the State Bar of Arizona (member, Fee Arbitration Committee). He was a lead attorney in *In real estate of Pilafas*, 172 Ariz. 207, 836 P.2d 420 (1992) (distinguishes the revocation of living trusts and wills), and the attorney in the recent bankruptcy case, *Gaughan v. The Edward Dittlof Revocable Trust, et al (In re Costas)*, 346 B.R. 198 (2006) (presently on appeal to the 9th Circuit Court of Appeals) (pre-petition disclaimers effective in bankruptcy cases). He has recently presented seminars on the following topics: *Preparing 706 Estate, Gift, and Generation Skipping Tax Returns; Drafting Effective Arizona Trusts; Estate Planning and Recovery for Elderly Clients; Protecting Personal Assets and Minimizing Estate Taxes at Death; Disclaimers; and Arizona Probate.*

MICHAEL A. FRIEDMAN practices in the law firm of Trompeter, Schiffman, Petrovits, Friedman, & Hulse, L.L.P., where he handles estate planning, wills, trusts, probates, guardianships, conservatorships and elder law. He is certified by the State Bar of Arizona as a specialist in estate and trust law. Mr. Friedman has practiced law in Arizona since 1976. He has served as a judge pro tem for the Maricopa County Superior Court. Mr. Friedman is authorized to practice law before the U.S. Supreme Court, U.S. Court of Appeals for the Ninth Circuit, U.S. District Court for Arizona, U.S. Tax Court and the Supreme Court of Arizona. He has obtained permanent Arizona Community College certification as a professor in business and law. He is a member of the State Bar of Arizona (member, Probate and Elder Law sections), the Arizona Bar Foundation, the Volunteer Lawyers Program, the National Academy of Elder Law Attorneys and the College of Estate Planning Attorneys. He has served both on the Executive Council of the State Bar Section on Elder Law and the Executive Board of the Arizona Chapter of the National Academy of Elder Law Attorneys. Mr. Friedman graduated from Washington University, St. Louis, Missouri, with degrees from the College of Arts and Sciences, the Graduate School of Business Administration and the School of Law.

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