THE 69TH ANNUAL

ESTATE PLANNING SEMINAR

NOVEMBER 7-8, 2024 • SEATTLE, WA

Premier Sponsors

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EPC
ESTATE PLANNING COUNCIL OF SEATTLE

WELCOME!

ESTATE PLANNING COUNCIL OF SEATTLE

MISSION: Promote the highest quality estate planning services in the Pacific Northwest—by developing and improving the capabilities of the Council members, fostering cooperation among the professional disciplines in the field, and by familiarizing the public about estate planning matters.

JOIN THE ESTATE PLANNING COUNCIL OF SEATTLE FOR QUALITY FREE TRAINING THROUGHOUT THE YEAR!

Membership Cost: $125

EPC of Seattle membership includes:

- bi-monthly webinars
- 4 quarterly dinner meetings
- networking events

SEMINAR COMMITTEE

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Marianna J. Willey, CPA
Baker Tilly US, LLP

Co-Chair
Matthew Tilghman-Havens, JD
Washington Trust Bank

ADVISORY BOARD

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For contact information see our our website at ***www.epcseattle.org/council/leadership.***

IMPORTANT DETAILS

ATTENDANCE REPORTING FORM

Required for all attendees

Attendees MUST report attendance on the Attendance Reporting Form to receive continuing education credit. The form is available online on the seminar website. We will also email a link to it on the final day of the seminar. This is in addition to having to sign in/out on-site, required for many professions. All forms are due no later than November 14, 2024.

SIGN-IN/OUT FORMS

Required for many professions

Please sign in/out daily for all professions that require it; this excludes WA attorneys. Please note that this does NOT replace the Attendance Reporting Form.

EVALUATION FORM

The evaluation form will be emailed after the Seminar.

WIFI ACCESS

Network Name / SSID = Hyatt_Meeting

Password: estate2024

Q&A

Presentation questions can be asked in person or virtually once the session has started and will be open until the end of the seminar day.

FOOD & DRINK

Breakfast buffet and lunch will be available both days in the Regency Ballroom. Refreshments will be available during the designated break times in the exhibit area.

DOOR PRIZES

Please visit participating booths to enter any prize drawings. No purchase necessary to enter.

MANY THANKS TO OUR FACULTY DINNER SPONSOR:
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ONLINE SCHEDULE

To view the schedule online scan the QR code or visit: seattleestateplanningseminar.com/schedule/

VIRTUAL ATTENDEE INFO

SEMINAR INFORMATION

Seminar Information will be available in the Attendee Hub until December 31, 2024.

ATTENDEE HUB

All virtual (live) and on-demand sessions will be found on Attendee Hub. Instructions about accessing Attendee Hub will be emailed to all virtual attendees before the seminar begins. Instructions for all in person attendees will be emailed at the conclusion of the event. A link will also be available on the seminar website.

ATTENDANCE REPORTING

On-line and in person attendees must fill out an attendance form.

ON-DEMAND SESSIONS

Three pre-recorded, on-demand sessions are available to all attendees and are eligible for CE credits where applicable. Onsite attendees will be able to access on-demand sessions post-seminar. An email on how to access the content will be sent to the email address you registered under.

The Oregon Hour: Updates, Elections and Other Topics for Your Oregon Practice

Jessica Baggenstos, *Black Helterline, LLP*

Vanessa A. Usui, *Black Helterline, LLP*

Tax Tango: Charitable Planning Steps to Success!

Liz Arnold, CPA, *Baker Tilly Advisory Group, LLP*

Businesses and Farms: Traps for the Unwary

M. John Way, *Schwabe*

THURSDAY, NOVEMBER 7TH

All sessions occur in the Regency Ballroom.

(Map is on page 10)

7:30 AM	REGISTRATION & EXHIBITS OPEN I BREAKFAST BUFFET ATTENDANCE SHEET SIGN-IN FOR SELECTED PROFESSIONS COMPLIMENTARY ESPRESSO CART (UNTIL 3:15 PM) Breakfast Sponsored by Washington Trust Bank (Member FDIC) Espresso Cart Sponsored by National Christian Foundation® Northwest
8:30 AM	**Federal Tax Update** ***Samuel A. Donaldson,*** *Georgia State University College of Law*
10:30 AM	BREAK | EXHIBITS | ESPRESSO CART Sponsored by BRIDGER TRUST COMPANY
10:50 AM	**Planning With Directed Trusts** ***Michael M. Gordon, Gordon, Fournaris & Mammarella***
11:50 AM	LUNCH | EXHIBITS | ESPRESSO CART Sponsored by US Private Wealth Management U.S. Bank
12:50 PM	**Modifying Irrevocable Trusts: Consider TEDRA and Decanting** ***Sarah B. Bowman,*** *K&L Gates LLP*
1:50 PM	**Community Property Issues in Estate Planning and Administration** ***William Grady IV, J.D., CLU, CFP,*** *Baker Tilly US* ***Michael Lum, J.D.,*** *Baker Tilly US*
2:50 PM	BREAK | EXHIBITS | ESPRESSO CART Sponsored by Bonhams AUCTIONEERS SINCE 1793
3:10 PM	**Privacy in the Age of the CTA** ***Anthony J. McCormick,*** *Perkins Coie LLP* ***Steven J. Schindler,*** *Perkins Coie LLP*
4:10 PM	NETWORKING RECEPTION WITH EXHIBITORS Sponsored by bakertilly now, for tomorrow BNY | WEALTH

FRIDAY, NOVEMBER 8TH

All sessions occur in the Regency Ballroom.
(Map is on page 10)

7:45 AM	REGISTRATION & EXHIBITS OPEN I BREAKFAST BUFFET ATTENDANCE SHEET SIGN-IN FOR SELECTED PROFESSIONS COMPLIMENTARY ESPRESSO CART (UNTIL 3:15 PM) Breakfast Sponsored by NORTHWEST TRUSTEE & MANAGEMENT SERVICES Espresso Cart Sponsored by FERGUSON WELLMAN
8:30 AM	**Washington Probate and Trust Law Update** ***Anna M. Cashman,*** *KHBB Law PLLC*
9:30 AM	**Rubber Hits The Road, Implementing Estate Plans** ***Dawn S. Spratley,*** *Washington Trust Bank* ***Karolyn A. Hicks,*** *Stokes Lawrence, P.S.*
10:30 AM	BREAK | EXHIBITS | ESPRESSO CART Sponsored by Fred Hutch Cancer Center
10:50 AM	**Late in Life Romance: Estate Planning and Personal Implications** ***Karen E. Boxx,*** *University of Washington School of Law*
11:50 PM	LUNCH | EXHIBITS | ESPRESSO CART
1:00 PM	**Greasing the Squeaky Wheel: Managing Difficult Beneficiaries** ***Lauren J. Wolven,*** *Levenfeld Pearlstein, LLC*
2:00 PM	**Estate Planning Strategies for QTIP Trust Assets** ***M. Read Moore,*** *McDermott Will & Emery LLP*
3:00 PM	BREAK | EXHIBITS | ESPRESSO CART Sponsored by NATIONAL CARE ADVISORS
3:20 PM	**Conflict of Laws In Trusts and Estates** ***Ronald J. Scalise Jr.,*** *Tulane University Law School*
4:00 PM	**Empowering Client Decision Making by Improving RPC 1.14** ***Genevieve Mann,*** *Gonzaga School of Law* ***Robert D. Dinerstein,*** *American University, Washington College of Law*
5:20 PM	ADJOURNMENT

ACCREDITATION

AMERICAN BANKERS ASSOCIATION (ABA)

ABA Professional Certifications has approved the 69th Annual Estate Planning Seminar for:

- 15.75 CTFA
- APPROVED NON-ABA CE search for training will appear as: Estate Planning Council of Seattle | 69th Annual Estate Planning Seminar

ATTORNEY (CLE)

The number of credits earned depends on which sessions are attended. The seminar website includes the most up to date information. Credits for additional states may be available. Please ask on-site at the registration desk for additional information.

Washington

The WSBA has approved the seminar for 14 Law and Legal credits, 2 Ethics General and is approved for live, virtual and on-demand sessions.

Activity ID # 2025767

Oregon

The OSBA has approved the seminar for 14 general session credits and 2 ethics credit (live and recorded).

ID# 113633

Idaho

The course has been approved for Idaho MCLE credit. Course Number: 24-3989

Total Credits Approved: 16 (including 2 ethics credits)

Ethics Sessions

- Privacy in the Age of the CTA
- Empowering Client Decision-making by Improving RPC 1.14

CERTIFIED PROFESSIONAL GUARDIANS (CPGC)

The 69th Annual Estate Planning Seminar has been approved for 14 general credits, 2 ethics credits.

CPA

Oregon and Washington

13 CPE credits are available for in-person and live attendees only. This seminar will comply with the CPA rules for accreditation, although it is not qualified for ethics CPE credits.

PARALEGALS

12 CLE credits for Washington State paralegals are available for in-person only sessions.

CERTIFIED FINANCIAL PLANNER® (CFP) PROFESSIONALS

The following CE programs have been accepted by the CFP Board.

Program Name	*Program ID*	*Hours Granted*
Federal Tax Update	329111	2
Planning with Directed Trusts	329117	1
Modifying Irrevocable Trusts: Consider TEDRA and Decanting	329113	1
Community Property Issues in Estate Planning and Administration	330165	1
Privacy in the Age of the CTA	330168	1
Washington Probate & Trust Update	330169	1
Rubber Hits the Road; Implementing Estate Plans	330170	1
Late in Life Romance: Estate Planning and Personal Implications	330171	1
Greasing the Squeaky Wheel: Managing Difficult Beneficiaries	329114	1
Estate Planning Strategies for QTIP Trust Assets	329116	1
Conflict of Laws in Trusts and Estates	330172	1
Empowering Client Decision-making by Improving RPC 1.14	330173	1
The Oregon Hour	330175	1
Tax Tango: Charitable Planning Steps to Success!	329118	1
Businesses and Farms: Traps for the Unwary	330176	1

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BOOTH NUMBER

19

AltaView Advisors, LLC

altaviewadvisors.com

AltaView was founded by a team of seasoned valuation professionals that offer a unique combination of large firm expertise and boutique firm specialization and service. Our primary mission is to consistently provide best-in-class valuation services performed directly by highly experienced professionals. AltaView prides itself on focused senior-level attention, providing defensible reports that are thorough yet comprehensible, and timely results that meet or exceed our clients' expectations.

24

American Cancer Society

cancer.org

The American Cancer Society (ACS) is a 111-year-old, nationwide, community-based, voluntary health organization dedicated to eliminating cancer as a major health problem by preventing cancer, saving lives, and diminishing suffering from cancer, through research, education, advocacy, and service.

Baker Tilly Advisory Group LLP

bakertilly.com

Baker Tilly US, LLP (Baker Tilly) is a leading advisory CPA firm, providing clients with a genuine coast-to-coast and global advantage in major regions of the U.S. and in many of the world's leading financial centers.

Thank you for being a Networking Social sponsor.

10

Bank of America Private Bank

privatebank.bankofamerica.com

Bank of America Private Bank delivers complete investment and wealth planning solutions to ultra-high-net-worth clients and families. Through a highly personalized, team-based service, we offer clients the insights and guidance to help protect their wealth for generations to come. As the largest provider of personal trust and fiduciary administration in the U.S., we were recently recognized as the Best Private Bank in North America. We've also earned distinction for our customer service, succession planning and use of technology to improve the client experience.

Thank you for being the lanyard sponsor.

BOOTH NUMBER

6

BECU Trust Services

becu.org/trust

BECU Trust Services provides full-service trust administration, from revocable living trusts to the more complex special needs trusts, estate administration, wealth management, and independent investment advisory services. Our experienced, credentialed team offers local, personalized service, and competitive, fair rates. We are ready to meet with you and your clients. Contact us today.

Thank you for being a Premier Sponsor.

BNY Wealth Management

bny.com

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12

Bonhams

bonhams.com/location/PNW/pacific-northwest/

Founded in 1793, Bonhams is one of the world's largest and most renowned auctioneers, offering fine art and collectables, motorcars and a luxury division, including jewellery, watches, wine and whisky. The main salerooms are in London, New York, Los Angeles, Paris and Hong Kong, with auctions also held in Knightsbridge, Edinburgh and Sydney. With a worldwide network of offices and regional representatives in 22 countries, Bonhams offers advice and valuation services in 53 specialist areas.

Thank you for being a break sponsor.

9

Bridger Trust Company

bridgertrust.com

Bridger Trust is a, private independent, trust company, that serves a select group of clients and families who own complex assets, operating companies, and marketable securities. We offer a full range of trust services, financial consulting, and coaching for the next generation. Our singular focus is your assets and your legacy. Our only agenda is attending to yours.

5

Bryn Mawr Trust Company of Delaware

bmt.com/wealth/delaware

The Bryn Mawr Trust Company of Delaware is a Delaware chartered limited purpose trust company, with our roots dating back over 175 years. A boutique trust company, we take pride in our client confidentiality and discretion, as well as 24-hour service standards.

Thank you for being the faculty dinner sponsor.

SPONSORS & EXHIBITORS

BOOTH NUMBER

21
D.A. Davidson Trust Company
dadavidson.com

Established in 1975, D.A. Davidson Trust Company is a full-service trust company offering personal trust, investment management, and retirement services for individuals and families. We specialize in all facets of trust management, offering comprehensive trust services tailored to our clients' needs.

15
Eide Bailly
eidebailly.com

Eide Bailly is a business advisory and accounting firm helping clients embrace the opportunities that change and innovation bring to the evolving business landscape and personal financial decisions. We offer our clients inspired ideas and solutions to tackle risk and spur growth.

Thank you for being a Premier Sponsor.

Ferguson Wellman
fergusonwellman.com

Ferguson Wellman is an investment advisory firm serving individuals, families and institutions. We design and manage customized investment portfolios for clients' IRAs, trusts, foundations, endowments, corporate retirement and pension plans. Ferguson Wellman and its division, West Bearing Investments, manage $8.4 billion for 990 clients. (as of 12.31.23).

Thank you for being a Coffee Cart Sponsor.

8
Fred Hutchinson Cancer Center
fredhutch.org

Fred Hutchinson Cancer Center unites comprehensive care and advanced research to provide the latest cancer treatment options and accelerate discoveries that prevent, treat and defeat cancer and infectious diseases worldwide.

Thank you for being a break sponsor.

20
Fruitcocktail Estate Sales Appraisals
fruitcocktailcollectables.com

Estate appraisals for personal property for estate tax, art appraisals, antiques, + general / Estate Sales / Brokering.

1
Gillet Publishing
GillettPublishing.com

GEMS (Gillett Estate Management Suite) prepares fiduciary accountings and federal estate and gift tax returns. It also offers modules for Washington and Oregon. Mark Gillett and Konrad Schmidt developed GEMS and between them have over 70 years of experience creating estate management solutions.

BOOTH NUMBER

16
Guide Dogs for the Blind
guidedogs.com

Guide Dogs for the Blind (GDB) empowers lives by creating exceptional partnerships between people, dogs, and communities. We envision a world with greater inclusion, opportunity, and independence. GDB is the largest guide dogs school in North America serving approximately 2,000 clients annually throughout the US and Canada. Since 1942, we have partnered more than 16,000 people with guide dogs.

Thank you for being the tote bag sponsor.

2
Jon Bye & Associates
jonbye.com

Lasher Holzapfel Sperry & Ebberson PLLC
lasher.com

Lasher Holzapfel Sperry & Ebberson was founded over 50 years ago in Seattle. The firm provides comprehensive legal services for businesses, their owners and families. Areas of practice include business and tax law, divorce and family law, general civil litigation, creditors' rights and bankruptcy, employment law, estate planning, trusts, probate and related litigation, and real estate law. We strategically navigate complicated legal issues with personalized client services, carefully guiding the decisions of individuals and privately held companies.

Thank you for being a Premier Sponsor.

7
LNW Advisors
lnwadvisors.com

For more than five decades, Laird Norton Wealth Management (LNWM) has served as long-term partners for exceptional individuals, families and foundations wanting to achieve their greatest impact through their investments, legacy planning and philanthropy. Comprised of an RIA (registered investment advisor) and two trust companies (in Washington State and South Dakota), LNWM is able to offer the full spectrum of wealth planning, investment management, family business advisory and trust & estate services, in a deeply personal, exceptionally skillful manner that advances the aspirations and long-term financial interests of clients. Combined with Wetherby Asset Management, the firm has nearly $14 billion in assets under management and the unparalleled expertise that comes with being part of a seventh-generation family enterprise.

SPONSORS & EXHIBITORS

BOOTH NUMBER

22 **The Museum of Flight**
museumofflight.org

The Museum of Flight is the largest independent, non-profit air and space museum in the world! With over 175 aircraft and spacecraft, tens of thousands of artifacts, millions of rare photographs, dozens of exhibits and experiences and a world-class library, the museum and its people bring mankind's incredible history of flight to life. Our vision is to inspire all through the limitless possibilities of flight, sparked by a singular experience or a lifetime connection.

4 **National Care Advisors**
nationalcareadvisors.com

National Care Advisors is a national consulting firm serving individuals with complex care needs in all 50 states. We provide life care planning, quality of life assessment, third-party benefits analysis, education consulting and case management for trustees, financial planners, attorneys and their client families.

Thank you for being a break sponsor.

17 **NCF Northwest**
ncfgiving.com/northwest

National Christian Foundation (NCF) provides tax-efficient wealth transfer strategies for Christian families aimed at accomplishing personal and philanthropic impact goals. By integrating strategic charitable giving opportunities into traditional family wealth transfer planning, your clients can effectively increase funding for their charitable family legacies while also reducing potential tax liabilities.

Thank you for being a coffee cart sponsor.

13 **Northwest Trustee & Management Services**
nwtrustee.com

Northwest Trustee & Management Services, LLC, is a state chartered trust company that provides professional management services for trusts, estates, agency accounts, limited liability companies and family foundations. Founded over 30 years ago, Northwest Trustee operates throughout the Northwest with offices in Spokane, Olympia and Boise. As one of the few non-bank trust companies, they specialize in managing trusts and estates with complex assets and complicated family situations.

Thank you for being a breakfast sponsor.

BOOTH NUMBER

3 **Seattle Children's**
myimpact.seattlechildrens.org

For more than 100 years, Seattle Children's Hospital has specialized in meeting the unique physical, emotional and developmental needs of children from infancy through young adulthood. We're united by a compelling mission: We provide hope, care and cures to help every child live the healthiest and most fulfilling life possible.

23 **Seattle Foundation**
seattlefoundation.org

Seattle Foundation, a premium service provider, knows how to identify the best solutions for your clients through our customized donor advised funds—Family Foundation, Community Philanthropy Fund, or Corporate Foundation, for example, to integrating philanthropy into an estate plan, to accepting gifts of complex assets.

18 **South Dakota Trust LLC**
sdtrustco.com

With currently more than $140 billion in assets under administration, South Dakota Trust Company LLC (SDTC) offers pure trust administration without any product, working with whomever the client or advisor wishes regarding investments, insurance and custody. As a result of South Dakota's unique trust, asset protection and tax laws, we work with families all over the globe, serving as trustee as well as corporate and/or trust agent for family-owned South Dakota regulated Private Trust Companies. SDTC's affiliate company, SDTC Services of Wyoming LLC, and SDTC Services of Nevada LLC, also provides superior services for unregulated Private Family Trust Companies in Wyoming & Nevada.

11 **U.S. Bank Private Wealth Management**
usbank.com

At U.S. Bank Private Wealth Management, our professionals have the experience and insight you value in a partner. We'll help you work toward your financial goals w/creative, customized strategies and expert advice every step of the way.

Thank you for being a lunch sponsor.

14 **Washington Trust Bank**
watrust.com

Washington Trust Bank offers more than 100 years of investment management, estate settlement and trust administrative expertise to individuals, families, companies and organizations throughout the Pacific Northwest. We are sought out by our clients and their professional advisors for stability, expertise and unparalleled client service levels.

Thank you for being a breakfast sponsor.

EVENT MAP

MOTHER'S ROOM
704
EXTRA MEAL SEATING
BUFFET (Lunch Only)
REGISTRATION
COFFEE
25
24
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SESSIONS
MEALS
BUFFET (Breakfast & Lunch)
REGENCY B - SION
24' x 8' x 24"
AV

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FERGUSON WELLMAN

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National Christian FOUNDATION® Northwest

NORTHWEST TRUSTEE & MANAGEMENT SERVICES

US Private Wealth Management
U.S. Bank

Washington Trust Bank
Wealth Management & Advisory Services

Upcoming Opportunities

GET YOUR ARTICLES PUBLISHED WITH EPC!

We are looking for your estate planning articles! Do you have an article on a trend, new law, case study or other topic of interest in the estate planning community? Please submit your articles to be featured on our social media platforms.

QUARTERLY DINNER MEETINGS WITH EPC

Join us for networking and education with industry expert speakers at quarterly dinners.

SAVE THE DATE FOR 2025

Thursday, October 30th - Friday, October 31st, Hyatt Regency Seattle