# Estate Planning and Elder Law: Planning for the Before and After

**Honolulu, HI - May 17, 2016**

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See inside for details.

**PRESENTED BY:**

**Donna V. Payesko,** *Darl C. Gleed & Associates LLLC*

**Scott C. Suzuki,** *Attorney at Law*

**Thomas D. Sands,** *Case Lombardi & Pettit*

**Alethea K. Rebman,** *Mitsuyama & Rebman LLLC*

**Jared N. Kawashima,** *Yee & Kawashima, LLLP*

(See complete biographies inside)

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Honolulu, HI - May 17, 2016

Estate Planning and Elder Law: Planning for the Before and After

# Estate Planning and Elder Law

## Agenda

**I. Recent Developments in Estate Planning**
- A. Obama Administration 2016 *Greenbook* proposals and what the election year could bring
- B. The American Taxpayer Relief Act of 2012 estate tax exemption
- C. IRS portability regulations
- D. The 2704(b) regulations
- E. Same-sex marriages
- F. Digital assets
- G. Posthumous reproduction and embryos

**II. Income, Estate Tax Planning, and Retirement Benefits**
- A. Income taxation of retirement benefits
- B. Net unrealized appreciation
- C. Rollovers (Sec. 408(d)(3)(B), *Bobrow v. Comm'r)*
- D. Required minimum distribution update
- E. QTIPs for death benefits
- F. Charitable contributions (permanent?)
- G. How to name trusts as retirement plan beneficiaries

**III. Divorce: Income and Transfer Tax Implications**
- A. Income tax treatment of property settlements
- B. Use of trusts in connection with marital settlement agreements
- C. Transfer tax consequences of property settlements
- D. Tax consequences of payments under premarital agreements
- E. Valuation and discounts including tax effecting C and S corporation stock

**IV. Ethics in Estate Planning**
- A. Defining who your client is from the start
- B. Lawyers acting as fiduciaries
- C. Estate status updates for clients: why it pays off and how to do it efficiently
- D. Practicing before the IRS

**V. Seniors and Persons with Disabilities: Legal Issues for Today**
- A. Special powers needed in powers of attorney and conservatorships for long-term care situations
- B. Management issues in conservatorships
- C. The role of Adult Protective Services and law enforcement
- D. Decedent's estates
  1. Death of the community spouse of a nursing home Medicaid beneficiary
  2. Existence of a Medicaid lien
  3. Medicaid estate recovery
- E. Consumer and health care fraud
- F. Same-sex marriage rights

**VI. Today's Aging World: Elder Issues**
- A. Elder physical and financial abuse: con artists and caregivers vs. family members, preventing abuse
- B. "Aging in Place": real estate renovations to make a current home "disability-friendly"
- C. Larger aging population increases demand for services like Meals on Wheels, nursing care, and Medicaid
- D. What to look for in choosing a nursing home, assisted living, or continuing care community, and the contracts

**VII. Elder Care, Long Term Care, and Financing**
- A. Advanced medical directives: living will, power of attorney, and health care proxy
- B. Long-term-care issues: Medicare, Medicaid, long-term care insurance, VA benefits
- C. Guardianship: update on current issues
- D. Special needs trusts drafting and administration issues, other trusts in elder law planning

**VIII. Ethics in Elder Law**
- A. Counseling distraught or bereaved clients
- B. Special considerations in representing an impaired client
- C. Getting paid: billable/non-billable hour and retainer agreements
- D. Preventing unauthorized practice of law by legal staff

*Sterling Education Services may alter the agenda due to circumstances beyond our control.*

## Date & Time

**Date:** Tuesday, May 17, 2016
**Registration:** 8:00 a.m.
**Presentations:** 8:30 a.m. - 4:30 p.m.
**Lunch:** 12:00 - 1:00 p.m.
*Lunch is on your own*

## Location

Ala Moana Hotel
410 Atkinson Drive
Honolulu, HI 96814
808-955-4811
*Map available online*

## Who Should Attend

- Attorneys:
  - Elder Law
  - Estate & Trust Planning and Administration
  - Wills and Probate
  - Guardianship/Conservatorship
  - Family Law
  - Wealth Management/Asset Protection
  - Insurance
  - Finance and Taxation
  - General/Civil Practice
  - Sole Practitioners
- Certified Financial Planners
- Trust and Estate Planners and Officers
- Certified Public Accountants
- Tax Planners and Accountants
- Nursing Home Administrators
- Case Managers and Senior Advocates
- Insurance Professionals
- Chartered Life Underwriters
- Registered Investment Advisors
- Wealth Management

## Summary

The U.S. Census Bureau projects that by 2030, over 20% of U.S. residents will be aged 65 or older. Each individual's needs are unique, as are the plans needed for them to navigate the legal and financial challenges they and their families will be facing. Having a firm grasp on the legal background and recent changes will allow you to focus more of your attention on your clients and walk through their autumn years alongside them. Learn from experts who know the intricacies of the law and the emerging trends to make sure your clients are well cared for. **Register today!**

**Please bring your license number, ID, or other necessary information to the seminar to ensure proper reporting of continuing education credit.**

## Continuing Education Credit

### HI CLE

This program was **approved** by **the Hawaii State Board of CLE** for **5.5 CLE credits** and **1.0 MCPE credit**. Note that 100% attendance is required.

### HI Insurance

This course has been submitted to the **Hawaii State Insurance Commissioner** for **8.0 hours of P&C CE credit**. Approval is expected. *Call for details.*

### CA CLE

This course has been **approved** for **6.75 total credit hours**, including **1.0 hour of ethics**, by the **State Bar of California**.

### PACE

This seminar satisfies requirements for up to **8.0 hours** of **PACE** (Professional Achievement in Continuing Education) **Recertification credit** for **CLU, RHU, REBC, CLF, ChFC and CCMC**.

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The Estate Planning course has been **approved** by the **Institute of Certified Bankers** for CE credit. **CTFA credits** should be distributed as follows: **2.75 tax, 1.75 FID, 2.5 FP, 1.25 ETH**. This statement should not be viewed as an endorsement of this program or its sponsor. ICB Members must report these credits at www.icbmembers.org.

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## Meet The Faculty

**DONNA V. PAYESKO** is a senior associate with the law office of Darl C. Gleed & Associates LLLC in Kailua-Kona, where her practice is focused on estate planning, trust administration, probate, fiduciary income taxation, and elder law. She was previously licensed as a CPA in New Jersey and is a member of WealthCounsel, a nationwide group of attorneys who collaborate on advanced estate planning techniques. Ms. Payesko is an active member of the local West Hawaii community where she is the treasurer of the West Hawaii Bar Association and a frequent speaker to Big Island community groups on estate planning and elder law. She also volunteers her expertise with the Legal Aid Society of Hawaii, the Kona Self Help Legal Center, and Kids First. Ms. Payesko received her B.S. from the Rutgers University School of Business and her J.D. from the Seton Hall University School of Law.

**SCOTT C. SUZUKI** is the principal of Scott C. Suzuki, Attorney at Law, a Honolulu law firm that provides unique planning services for seniors and populations with special needs and the people in their lives. Most frequently, Mr. Suzuki assists people with estate planning, special needs trusts and planning, long-term care/Medicaid and public benefit planning, guardianships, conservatorships, and probates. He is the current national president of the Special Needs Alliance (www.specialneedsalliance.org), a national non-profit organization consisting of some of the most credentialed public benefits and disability law attorneys in the country, committed to helping individuals with disabilities, their families, and the professionals who represent them. Mr. Suzuki is active at the University of Hawaii as a lecturer in law and as a volunteer attorney at the University of Hawaii Elder Law Program (UHELP). Through UHELP, he helps Professor James H. Pietsch provide free legal assistance to seniors residing on Oahu and research recent developments in elder law. Mr. Suzuki is frequent lecturer, locally and nationally, on the topics of elder law and special needs planning, and is the recipient of the Pro Bono Award from the Hawaii Access to Justice Commission. He is also a fellow in the Hawaii State Bar Association Leadership Institute, and has been listed as a Rising Star® by Super Lawyers®. Mr. Suzuki earned his J.D. at the University of Hawaii William S. Richardson School of Law, while simultaneously earning an M.P.H. in gerontology at the University of Hawaii John A. Burns School of Medicine.

**THOMAS D. SANDS**, of Case Lombardi & Pettit in Honolulu, practices in estate planning and elder law, civil litigation, and real estate. Prior to joining the firm, Mr. Sands focused his practice on condominium representation, creditor representation in bankruptcy, insurance defense, and civil litigation. He is admitted to practice in Hawaii and before the U.S. District Court for the District of Hawaii. Mr. Sands received his B.A. from Sacred Heart University and his J.D. from the Loyola Marymount University Law School.

**ALETHEA K. REBMAN**, of Mitsuyama & Rebman LLLC in Honolulu, is a former City and County of Honolulu deputy prosecuting attorney and trusts and estates attorney. She was listed as a Super Lawyers® Rising Star® for 2014. Ms. Rebman is an arbitrator with the Court Appointed Arbitrator Program and volunteers at Volunteer Legal Services Hawaii's neighborhood clinics. She is a member of the Hawaii State Bar Association's Family Law and Child Law Sections, the Association of Family and Conciliation Courts, and the American Bar Association. Ms. Rebman received her B.A., *summa cum laude*, from Hawaii Pacific University and her J.D. from the Cornell University Law School, where she served as managing editor for the Legal Information Institute.

**JARED N. KAWASHIMA** is a partner of Yee & Kawashima, LLLP in Honolulu. Mr. Kawashima is an experienced trust and estate litigator and assists clients with a range of probate and trust and matters, including estate planning and trust administration. He is also one of the few attorneys in the State of Hawaii that advises trustees of multi-employer Taft-Hartley trust funds. Upon graduation from law school, he clerked for the Honorable Riki May Amano in the Third Circuit Court of the State of Hawaii, assisting with jury and jury waived trials. Mr. Kawashima has been listed in the *Best Lawyers® in America* since 2012, has received recognition as one of the *Best Law Firms in America* for 2014, and was listed as one of the Best Lawyers® in Hawaii by *Honolulu* magazine. He is a member of the Hawaii State Bar Association, the International Foundation of Employee Benefit Plans, the Hawaii Estate Planning Council, the American Bar Association, and the Society for Human Resource Management. Mr. Kawashima earned his B.S. at Santa Clara University and his J.D. at the University of San Francisco School of Law.

# Estate Planning and Elder Law
# Honolulu, HI - May 17, 2016

**Registration Fee:** *(includes manual)*
❒ $349 per person
❒ $339 per person for 2 or more
❒ $319 per person **if paid by April 5th**

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**ESTATE PLANNING UPDATE**
**Seminar # 15HI05146**
Defining the "Estates:" the Crux of the Matter; Understanding and Drafting Wills and Trusts; Income Tax Considerations for Estates and Trusts; Using Gifts and Trusts for Wealth Transfers; Irrevocable Life Insurance Trusts; Ethical and Professional Behavior in the Estate Planning Practice
**PRESENTED BY**:
Lauren M. Sharon with The Law Office of L. Sharon ; Robert E. Chapman with Clay Chapman Iwamura Pulice & Nervell; and Donna V. Payesko with Darl C. Gleed & Associates LLLC
**Audio & Manual Set $155 ❒ Audio only $95 ❒ Manual only $75 ❒**

**COMMERCIAL LANDLORD-TENANT LAW: HOW TO PROSPER IN THE NEW MARKET**
**Seminar # 15HI08228**
Commercial Leases: An Ounce of Prevention; The Landlord's and the Tenant's Rights and Obligations; Evictions; Tenant or Landlord Bankruptcy; Ethical Considerations in Landlord-Tenant Law
**PRESENTED BY**:
James A. Kawachika with O'Connor Playdon & Guben LLP; Neil J. Verbrugge with Wagner Choi & Verbrugge; Johnathan C. Bolton with Goodsill Anderson Quinn & Stifel; Terrence M. Lee with Sullivan Meheula Lee, LLLP; and Craig P. Wagnild with Bays Lung Rose & Holma
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- **Phone**: 715-855-0498
- **Fax**: 715-835-5132

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2) receive the audio and manual package, or
3) receive a refund minus a $25 service charge.

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## Reference Materials

### Seminar Manual:
The faculty has prepared a substantial reference work to accompany their presentation. This manual will serve as a valuable tool for future reference. Each attendee will receive a manual upon checking in at the seminar site; the price is included in the registration fee.

### Audio Recording:
This seminar will be recorded live and the audio recording and/or a reference manual is available for purchase separately or in conjunction with registration. Self-study credit may be available by purchasing the audio and manual package (varies by location). **Please call for details.**

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