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TUE. & WED. NOV. 14 & 15, 2017

Pennsylvania Convention Center
12th and Arch St.
8:30 am to 4:30 pm each day;
check-in at 7:45 am

TUESDAY'S KEYNOTE SPEAKER

Natalie B. Choate, Esq.

Nutter, McClennen & Fish, LLP

Boston, MA

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Find comprehensive topics to refresh your knowledge. Attendees will have the opportunity to learn from top estate planning professionals and network with professionals within the estate planning community.

TUESDAY, NOVEMBER 14

ESTATE | TAX | ETHICS | ELDER

KEYNOTE SESSIONS

8:30 – 9:30 **1** **Making Retirement Benefits Payable to Trusts**

9:30 – 9:45 *Break*

9:45 – 10:45 **2** **The 201 Best & Worst Planning Ideas for Your Client's Retirement Benefits**

NATALIE B. CHOATE, ESQ.

10:45 – 11:00 *Break*

11:00 – 12:00

3
Developments in NJ Planning and Fiduciary Litigation
Mr. Henkel, Mr. Mignogna

4 ELDER
When to Claim Social Security Benefits
Mr. Whitelaw

5
So Your Client is Planning to Retire to Florida – How Do You Help Them?
Mr. Bender, Mr. Kulunas

6 TAX
IRA Mistakes and How to Fix Them
Ms. Choate

12:00 – 1:00 *Luncheon for all*

1:00 – 2:00

7
Revisiting Solomon: Using Trusts to Protect a Child's Inheritance from Equitable Distribution in Divorce
Mr. Henkel, Mr. Kline, Ms. Magee

8 ELDER
POA Update & Drafting
Mr. Evans

9 ETHICS
Conflicts Conflicts Conflicts - Tips for Estate Planners, Estate Administrators and Fiduciary Litigators
Mr. Holman, Mr. Vigderman

10 TAX
Preparing Inheritance Tax Returns
Ms. Trimmer

2:00 – 2:15 *Break*

2:15 – 3:15

11
New Reality of Estate Planning
Ms. Enion (moderator) Mr. Gilboy, Mr. Terrill

12
Irrevocable Life Insurance Trusts (ILITs) — Still Relevant?
Mr. Goodall

13 TAX
Partnership & Corporate Taxes for the Estate Planning Lawyer
Mr. Babitz

3:15 – 3:30 *Break*

3:30 – 4:30

14
Retrospective of PA's UTA
Mr. Terebelo

15 ETHICS
A Lawyer's Ethical Obligations in a World of Technology
Mr. Heintz, Mr. Siegel, Mr. Wilkinson

16 TAX
Handling Single Premium Deferred Annuities in Estate Administration
Mr. Frank

KEYNOTE SESSIONS WITH MS. CHOATE

8:30 AM TO 9:30 AM

1. MAKING RETIREMENT BENEFITS PAYABLE TO TRUSTS

Start the day reviewing how the IRS's minimum distribution rules apply to retirement benefits payable to trusts; the five "trust rules" you must not ignore; how to be sure the trust you draft or review is "safe" under the IRS's rules. Learn how trust accounting rules apply to retirement benefits under the new Uniform Principal and Income Act and otherwise.

9:45 AM TO 10:45 AM

2. THE 201 BEST & WORST PLANNING IDEAS FOR YOUR CLIENT'S RETIREMENT BENEFITS

Your clients are bombarded with dreams and schemes designed to reduce the tax value of their retirement plans. Learn which ideas work, which ones probably don't, and which will win your client a midnight visit from the IRS. Plus, learn the tried and true estate planning practices, the nifty distribution tricks used by those in the know, and cutting edge ideas for the daring.

11:00 AM TO 12:00 NOON

3. DEVELOPMENTS IN NJ PLANNING AND FIDUCIARY LITIGATION

Mr. Henkel, Mr. Mignogna

NJ practitioners will discuss changes in the New Jersey estate tax as well as recent cases involving estates and trusts.

ELDER

4. WHEN TO CLAIM SOCIAL SECURITY BENEFITS

Mr. Whitelaw

Choosing when to retire is one of the most important decisions your clients will make in their lifetime. Determining how much money they can get through Social Security may be a huge factor in that decision. This course dispels the myths and focuses on the practical realities of Social Security benefits – both for yourself or your client. You will get a practical overview, tips for planning and advice for handling all kinds of complicated questions and situations.

5. SO YOUR CLIENT IS PLANNING TO RETIRE TO FLORIDA – HOW DO YOU HELP THEM?

Mr. Bender, Mr. Kulunas

Uncover the tricky issues involved in changing domicile, what needs to be done and when and how the concept of Florida Homestead comes into play. Learn some of the differences between Florida and Pennsylvania probate practice, and how these differences affect planning for a change in domicile.

TAX

6. IRA MISTAKES AND HOW TO FIX THEM

Ms.Choate

Have you ever had a client who...didn't take her RMD? Contributed too much to his IRA? Missed a rollover deadline? Or made one of a dozen other IRA mistakes? It's amazing how many ways an IRA can slide off the rails. With this seminar, you can IDENTIFY the mistake, and (usually) FIX the problem and AVOID the punishment.

1:00 PM TO 2:00 PM

7. REVISITING SOLOMON: USING TRUSTS TO PROTECT A CHILD'S INHERITANCE FROM EQUITABLE DISTRIBUTION IN DIVORCE

Mr. Henkel, Mr. Kline, Ms. Magee

In 1992, the PA Supreme Court determined, in *Solomon v. Solomon*, that assets held in trust for a child (and the appreciation on such assets) were not subject to equitable distribution (in connection with a child's divorce) to the extent that the child had no possession or control of the assets. The panel will re-visit the *Solomon* decision and analyze its continued viability under current law.

ELDER

8. POA UPDATE AND DRAFTING

Mr. Evans

Drafting powers of attorney has continued to evolve after the changes made by Act 95 of 2014. This session will review the effects of Acts 79 and 103 of 2016 and present a guide to the practical drafting issues still facing practitioners.

ETHICS

9. CONFLICTS, CONFLICTS, CONFLICTS – TIPS FOR ESTATE PLANNERS, ESTATE ADMINISTRATORS AND FIDUCIARY LITIGATORS

Mr. Holman, Mr. Vigderman

Our panel of experienced attorneys will discuss the conflicts and potential conflicts of interest that can arise in estate planning and administration out of intrafamily and family business relationships as well as fiduciary litigation matters, including will contests, guardianships, and the Account and Audit process

TAX

10. PREPARING INHERITANCE TAX RETURNS

Ms. Trimmer

Find out what all the boxes on the forms are really used for and what schedules are needed. Tips and techniques for preparing a return will be covered.

2:15 PM TO 3:15 PM

11. NEW REALITY OF ESTATE PLANNING

Ms. Enion, Mr. Gilboy, Mr. Terrill

Lawyers in every generation fairly think that their experiences are new and quite different from those from prior generations. Nevertheless, it seems clear that changes to our practice are happening rapidly in virtually every aspect of our practice. Our experienced panelists will explore and attempt to make sense of these changes and will help us to prepare better for the years to come.

12. IRREVOCABLE LIFE INSURANCE TRUSTS (ILITS) – STILL RELEVANT?

Mr. Goodall

It is generally well known that life insurance proceeds, in most cases, pass to the named beneficiary free of any income tax. However, irrevocable is irrevocable. This session will discuss what to do with them now, what fact situations call for the use of an ILIT, what are the key provisions, pitfalls and benefits for those with special needs.

TAX

13. PARTNERSHIP & CORPORATE TAXES FOR THE ESTATE PLANNING LAWYER

Mr. Babitz

The use of entities such as limited partnerships, limited liability companies, and corporations is critically important in estate planning. Consequently, the estate planning attorney must be adept in understanding and dealing with all legal aspects of such entities, including the taxation of them, in order to effectively utilize them in planning with their clients.

3:30 PM TO 4:30 PM

14. RETROSPECTIVE OF PENNSYLVANIA'S UTA

Mr. Terebelo

Pennsylvania's Uniform Trust Act, generally effective September 1, 2006, signaled a major sea-change for trusts and estates practitioners. Now that the honeymoon phase is over, has it been a happy marriage? This session will examine how courts have applied various provisions of the Uniform Trust Act, from trust modification to nonjudicial settlement agreements to trustee commissions, and the effect those decisions have on trustees, beneficiaries and their counsel.

ETHICS

15. A LAWYER'S ETHICAL OBLIGATIONS IN A WORLD OF TECHNOLOGY [ETHICS]

Mr. Heintz, Mr. Siegel, Mr. Wilkinson

Recent changes to the Rules of Professional Conduct mean that lawyers can no longer stick their heads in the sand and avoid the issues that accompany the use of technology. Whether securing a firm's network, or communicating with a client using a Smartphone, lawyers have an ethical obligation to be aware of relevant technology and assure that they do not disclose confidential information. This session will discuss the latest issues impacting lawyers' use of technology.

TAX

16. HANDLING SINGLE PREMIUM DEFERRED ANNUITIES IN ESTATE ADMINISTRATION

Mr. Frank

This session will present an overview of the considerations faced by advisors when administering estates containing deferred annuities, both qualified and non-qualified. Types of annuities, common annuity contract investment and death benefit features and related tax considerations will be reviewed. Particular focus will be placed on time sensitive decisions regarding beneficiary death benefit elections.

WEDNESDAY, NOVEMBER 15

ESTATE | ELDER | TAX | ETHICS

PLENARY SESSIONS

8:30 – 9:30 **17** **Recent Developments in PA Estate Law**
Mr. English, Mr. Meck, Mr. Work

9:30 – 9:45 *Break*

9:45 – 10:45 **18** **Taxation of Trust Income by PA, NJ, Delaware and Other Key States**
Mr. Nenno

10:45 – 11:00 *Break*

11:00 – 12:00

19	What Happens with a Buy-Sell Agreement and What May Happen Without One	Mr. Reardon , Mr. Rogers
20 ETHICS	Estate Planning Malpractice under *Agnew v. Ross* and Its Progenitors	Ms. Gayle, Mr. Kachurak
21	Hot Topics in Fiduciary Litigation	Ms. DiChello
22 TAX	PA Inheritance Tax — Counsel Your Client To Pay As Little As Possible	Mr. Dibert, Mr. Gillin

12:00 – 1:00 *Luncheon for all*

1:00 – 2:00

23	Virtual Representation — Opportunities and Pitfalls	Ms. Goldman, Ms. Stryker
24 ELDER	Practical Medicaid Planning	Ms. Kreisher
25	Remedies in Fiduciary Litigation	Ms. Spencer
26 TAX	Fiduciary Income Taxes	Ms. Whitcomb

2:00 – 2:15 *Break*

2:15 – 3:15

27	Estate Planning for Special Assets	Mr. Wolken
28	Question & Answer Panel	Mr. Kline, Ms. Spencer, Mr. Work
29	Will Contests	Mr. Boulden, Mr. Gusdorff
30 ELDER	Long Term Care Planning for Seniors	Mr. Pappas

3:15 – 3:30 *Break*

3:30 – 4:30

31 ETHICS	Bridging the Gap Between the Lawyer's and Psychiatrist's Assessment of Diminished Capacity	Ms. Breslin, Dr. Panzer
32 ELDER	Guardianships 101	Ms. Hee
33 TAX	New Federal Rules to Report Beneficiary Cost Basis — Form 8971	Mr. Birkhead, Ms. Hall

SESSION DESCRIPTIONS

8:30 AM TO 9:30 AM

PLENARY SESSION

17. RECENT DEVELOPMENTS IN PA ESTATE LAW
Mr. English, Mr. Meck, Mr. Work
Join our experienced panelists as they discuss significant developments in probate and trust law, Pennsylvania inheritance tax and other developments occurring within the last year. The panel will review recent changes and proposals to change Pennsylvania statutory law and will examine new Pennsylvania court decisions and other recent developments and their impact on the estate practitioner.

9:45 AM TO 10:45 AM

PLENARY SESSION

18. TAXATION OF TRUST INCOME BY PA, NJ, DE AND OTHER KEY STATES
Mr. Nenno
Planning for state income taxes on trusts is a critical aspect of the estate-planning process. If done well, it can produce substantial benefits; if done poorly, it can produce substantial costs.

11:00 AM TO 12:00 NOON

19. WHAT HAPPENS WITH A BUY-SELL AGREEMENT AND WHAT MAY HAPPEN WITHOUT ONE
Mr. Reardon, Mr. Rogers
This presentation will cover the essential features of a buy-sell agreement, with an emphasis on: 1) the sale of a business interest in the event of an owner's death when two or more owners are involved; and 2) the sale of a business interest by a sole owner to a key employee in the event of death. The presentation will also discuss problems presented and solutions available to the estate attorney who advises the executor when no succession plan exists for the transfer of the business after an owner's death.

ETHICS
20. ESTATE PLANNING MALPRACTICE UNDER *AGNEW V. ROSS* AND ITS PROGENITORS
Ms. Gayle, Mr. Kachurak
In *Agnew v. Ross*, the PA Supreme Court held that a beneficiary must be named in an executed testamentary document in order for the beneficiary to sue the testator's estate planning attorney for malpractice. Our faculty will examine the facts, holding, and subtleties of *Agnew v. Ross* and its progenitors, and discuss how the estate planning attorney may protect himself or herself from claims by beneficiaries for malpractice.

21. HOT TOPICS IN FIDUCIARY LITIGATION
Ms. DiChello
Fiduciary litigation continues to rise as beneficiaries challenge the decisions of trustees and other fiduciaries managing their inheritance. Ms. DiChello will cover: • recent noteworthy Orphans' Court cases on surcharge and removal • fiduciary liability concerning investment and other administrative decisions • how court's evaluate and consider the appropriateness of the exercise of fiduciary discretion, including instances of abuse of discretion, and • strategies for avoiding and mitigating fiduciary litigation and liability.

TAX
22. PA INHERITANCE TAX-COUNSEL YOUR CLIENT TO PAY AS LITTLE AS POSSIBLE
Mr. Dibert, Mr. Gillin
This is an annual review of inheritance tax with reminders about traps for recently admitted attorneys and suggestions about paying as little as possible in active estate and planning situations. Also a review of certain court cases that have a bearing on the interpretation of the Pennsylvania Inheritance and Estate Tax Acts and a review of pre-1982 estates that may have open remainders with unpaid inheritance tax liabilities attached.

1:00 PM TO 2:00 PM

23. VIRTUAL REPRESENTATION — OPPORTUNITIES AND PITFALLS
Ms. Goldman, Ms. Stryker
Explore the opportunities for individual and class representation under the Uniform Trust Act. Learn about the uses and pitfalls of Sections 7722 through 7726.

ELDER
24. PRACTICAL MEDICAID PLANNING
Ms. Kreisher
What do you do when a long time client comes into your office and his spouse has entered the nursing home? How do you protect the home, their assets and your client who is still living in the community? This session will examine the crisis situation and the steps necessary to qualify an individual for Medicaid. Topics include eligibility rules, financial considerations, spend-down techniques, asset transfer rules and strategies, spousal issues, the application process, estate recovery and other useful planning strategies.

25. REMEDIES IN FIDUCIARY LITIGATION
Ms. Spencer
Learn about remedies for a breach of duty by a fiduciary in a trust or estate case including damages and equitable remedies and procedures.

TAX
26. FIDUCIARY INCOME TAXES
Ms. Whitcomb
This session is an overview of the fiduciary income tax filing requirements, and discusses some of the nuances of reporting income and deductions related to estate and trust administration.

2:15 PM TO 3:15 PM

27. ESTATE PLANNING AND ADMINISTRATION OF SPECIAL ASSETS
Mr. Wolken
The session will provide guidance on the administration of business entities, firearms, and other unique assets; dealing with mineral interests, crops, conservation easements, CPR land, and other unusual real estate interests; handling large art collections, classic car collections, and other valuable tangible personal property and foreign assets.

28. QUESTION & ANSWER PANEL
Mr. Kline, Ms. Spencer, Mr. Work
Bring your questions! Join a group of our estate experts as they answer some of your more pressing questions and issues.

29. WILL CONTESTS
Mr. Boulden, Mr. Gusdorff
A will is the document that outlines a deceased person's last wishes. Wills are hard to contest, and the courts generally accept wills at face value. But there are some circumstances when this is challenged.

ELDER
30. LONG TERM CARE PLANNING FOR SENIORS
Mr. Pappas
The high cost of long-term health care has made planning a critically important issue for most middle class seniors and their families. If you do not have a solid grasp of the rules, including Medicaid, you may unwittingly expose your clients to penalties and higher costs, and yourself to claims of malpractice. This session will provide a framework to help trust and estate planning attorneys identify potential long-term care planning issues.

3:30 PM TO 4:30 PM

ETHICS
31. BRIDGING THE GAP BETWEEN THE LAWYER'S AND PSYCHIATRIST'S ASSESSMENT OF DIMINISHED CAPACITY
Ms. Breslin, Dr. Panzer
This workshop will help attorneys understand the practical side of assessing diminished capacity pertaining to testamentary capacity, undue influence and guardianship matters. What can the attorney do initially in his or her office? When should the attorney reach out to the psychiatrist/psychologist? How can the attorney best utilize the services of the experts and when should they? What are the attorney's ethical duties? What are the best practices? Case vignettes will be utilized to facilitate audience discussion.

ELDER
32. GUARDIANSHIPS 101
Ms. Hee
Learn the fundamentals of guardianship law and practice in Pennsylvania. Make sure you understand how and when to seek the appointment of a guardian. Get great tips for handling a guardianship hearing and learn practical, tried and true tips.

TAX
33. NEW FEDERAL RULES TO REPORT BENEFICIARY COST BASIS- FORM 8971
Mr. Birkhead, Ms. Hall
In 2016 the IRS generated much commentary by issuing proposed regulations under IRC 6035 to govern consistent basis reporting for assets acquired from decedents. What is the status of these rules under the current administration? What requirements and best practices should fiduciaries and beneficiaries be following with respect to Form 8971?

KEYNOTE SPEAKER

Natalie B. Choate, Esq.*

NUTTER, MCCLENNEN & FISH, LLP, BOSTON, MA

Ms. Choate is an Of Counsel in Nutter's Private Client Department. Her practice is limited to estate planning for retirement benefits. Her two books, *Life and Death Planning for Retirement Benefits* and *The QPRT Manual*, are leading resources for estate planning professionals. She is the founder and former chair of the Boston Bar Estate Planning Committee; a former chair of the Boston Bar Employee Benefits Committee; and a former member and officer of the Boston Probate and Estate Planning Forum. She is a fellow and former Regent of the American College of Trust and Estate Counsel and former chairman of its Employee Benefits Committee. She is also a member of the Federalist Society. Named "Estate Planner of the Year" by the Boston Estate Planning Council, Ms.Choate is listed in *The Best Lawyers in America*. The National Association of Estate Planners and Councils has awarded her the "Distinguished Accredited Estate Planner" designation. Ms. Choate has lectured in 50 states, the District of Columbia, and Puerto Rico. Her comments on estate and retirement planning have been quoted in *The Wall Street Journal, Newsweek, Kiplinger's Personal Finance, Forbes, Financial Planning, USA Today*, and *Financial World* magazines.

INSTITUTE PLANNING TEAM

Linda Rhone Enion, Esq.*

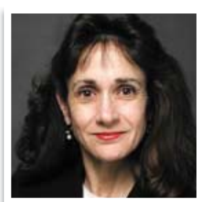
Ms. Enion is a partner with Fox Rothschild LLP, where she concentrates her practice on estate planning, trust and estate administration, Orphans' Court matters, charitable planning and tax exempt organizations, including related tax and fiduciary issues. She has written and lectured on many aspects of her practice for PBI. She is a Fellow of the American College of Trust and Estate Counsel and serves as state chair, a former president of the Pittsburgh Planned Giving Council and is listed in *Best Lawyers in America*.

Patti S. Spencer, Esq.*

Ms. Spencer has been practicing law for 35 years and continues to focus her practice on estate planning, probate, trusts, taxation, and closely held business issues. Ms. Spencer often works as a consultant to other attorneys and financial professionals in estate planning, trust and taxation matters as well as serving as an expert witness in fiduciary litigation. She is a frequent lecturer and is the author of numerous articles on estate planning topics. Ms. Spencer has been elected as a Fellow to the American College of Probate and Trust Counsel.

Professor Lawrence A. Frolik*

Professor Frolik is a distinguished faculty scholar at the University of Pittsburgh School of Law. He is a frequent lecturer on legal issues of aging and a prolific author. Professor Frolik is a past chair of the PBA Elder Law Section. He is past president of the board of directors of the Pennsylvania Developmental Disabilities Advocacy Network. In 1995, he was a Congressionally appointed delegate to the White House Conference on Aging. Professor Frolik is a member of the National Academy of Elder Law Attorneys, an academic Fellow of the American College of Trust and Estate Counsel, and a Fellow of the American Bar Foundation.

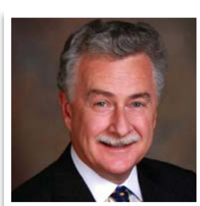


Nina B. Stryker, Esq.*

Ms. Stryker is a partner with Obermayer Rebmann Maxwell & Hippel, LLP, and chair of the Estate and Trust Department. Ms. Stryker's practice is devoted exclusively to estate and trust law, with an emphasis on estate related litigation. She also has considerable experience in estate planning, guardianship work and all phases of estate and trust administration. Ms. Stryker is a Fellow of the American College of Trust and Estate Counsel and serves on the Fiduciary Litigation and Elder Law Committees. In addition, she is a member of the Orphans' Court Litigation Committee.

Terrance A. Kline, Esq.*

Mr. Kline's practice is devoted to estate planning and estate and trust administration. He also counsels clients in the creation and operation of private foundations and public charities and other forms of charitable gifts. Mr. Kline writes and lectures on estate and charitable planning topics. He is a Fellow of the American College of Trust and Estate Counsel and a member of other professional groups that advance the study of trusts, estates, and charities.



C. Thomas Work, Esq.*

Mr. Work chairs the Estates and Trusts practice group at Stevens & Lee, P.C. Mr. Work is a member of the American, Pennsylvania and Berks County Bar Associations, a Fellow of the American College of Trust and Estate Counsel, and vice chair of the Pennsylvania Joint State Government Commissions Advisory Committee on Decedents' Estates Law, for which he served as chairman and reporter of the Subcommittee that drafted the Pennsylvania Uniform Trust Act enacted in late 2006. He is a frequent speaker on estate planning issues for the Pennsylvania Bar Institute and other organizations.

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TIMONEY KNOX LLP, FORT WASHINGTON

Thomas A. Boulden, Esq.
TIMONEY KNOX LLP, FORT WASHINGTON

Dana M. Breslin, Esq., CELA*
PAPPANO & BRESLIN, BROOKHAVEN

J. Paul Dibert
J. PAUL DIBERT CONSULTING
HARRISBURG

Amanda DiChello, Esq.
SAUL EWING LLP, PHILADELPHIA

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Jennifer Gayle, Esq.
MANNION PRIOR LLP, KING OF PRUSSIA

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OBERMAYER REBMANN MAXWELL &
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Timothy J. Holman, Esq.
SMITH KANE HOLMAN LLC, MALVERN

Adam C. Kachurak, Esq.
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Joseph J. Kulunas, Esq.
FOX ROTHSCHILD, LLP
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WILMINGTON TRUST COMPANY
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Dionysios C. Pappas, Esq.
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Lisa M. Whitcomb, Esq.
GLENMEDE TRUST COMPANY
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John S. Whitelaw, Esq.
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Thomas G. Wilkinson, Jr, Esq.
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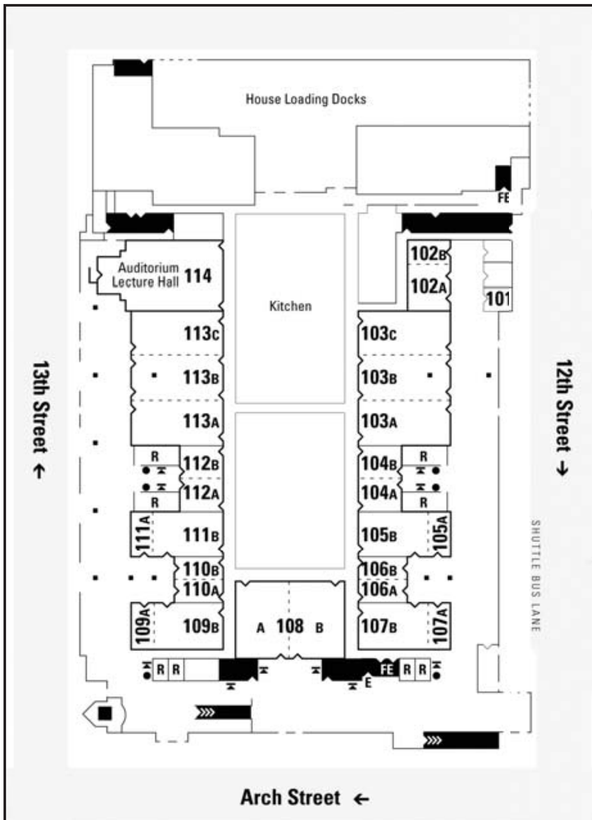

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- Drafting a Will Defensively: When a Client's Capacity May Be Questioned — *1 ethics credit*
- Assessing Legal Capacity and Fulfilling Fiduciary Duties — *1 ethics credit*
- Fixing a Broken Trust—*3 substantive credits*
- He Died With Guns in His Closet: Firearms and Estates — *3 substantive credits*
- Guardianship 101 — *3 substantive credits*
- Fundamentals of Income Taxation of Estates and Trusts — *1 substantive credit*

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