CLE25-022

36th Annual Conference on Wealth Transfer

PROGRAM HIGHLIGHTS

- Charitable planning.
- Income tax and financial planning goals.
- Tax ramifications for early trust terminations.
- Planning for modest estates.
- Loan and guarantees in estate planning and family business transactions.

PROGRAM PRICING:

Member	Nonmember
$395.00	$494.00

GROUP DISCOUNT:

Three or more registrants from the same office receive $25 off per registrant when registering for the full conference. Registrations must be made at the same time. Contact Membership Services Department for the group discount at 800-232-7124.

TWO WAYS TO REGISTER

Register Online:

Webcast Attendance
ohiobar.org/CLE25-022

Give Us a Call:

800 232-7124

Cancellation Policy:
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Return Service Requested

36th Annual Conference on Wealth Transfer

DATE, TIME AND LOCATION(S):
June 11, 2025 | 8:15 AM – 4:15 PM

Webcast

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June 11, 2025
6.5 HOURS

36th Annual Conference on Wealth Transfer

The CLE You Need, The Way You Want It

- Approved for 6.5 Ohio Bar Estate Planning, Trust and Probate Law Certification Hours
- Approved for 6.5 Ohio Bar Elder Law Certification Hours
- Approved for 6.5 Ohio Bar Federal Tax Law Certification Hours

Explore advanced strategies and emerging trends at the 36th Annual Conference on Wealth Transfer. We'll dive into topics such as recent case law, charitable planning, tax ramifications of early trust terminations, estate planning for modest estates and the strategic use of loans and guarantees. Gain expert insights and practical solutions to safeguard assets, minimize tax burdens and facilitate seamless wealth transitions.

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DESCRIPTION

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COURSE PLANNERS

Chair: Brian C. Layman, Esq., J.D., CPA; Ohio Bar Certified Specialist in Estate Planning, Trust and Probate Law; Layman Law Group, LLC; Canton

Co-Chair: Edwin P. Morrow, III, Esq.; Kelleher + Holland; North Barrington, Ill.

Alan S. Acker, Esq.; Carlile Patchen & Murphy LLP; Columbus

Richard E. Connolly, Esq.; Ward & Connolly; Columbus

Victor J. Ferguson, Esq.; Vorys, Sater, Seymour and Pease LLP; Columbus

Daniel P. Gusty, CPA, CFP; Johnson Investment Counsel; Columbus

Edward C. Hertenstein, Esq.; Roetzel & Andress; Columbus

John H. Lahey, Esq.; San Francisco, Calif.

William A. Morse, Esq.; Ohio Bar Certified Specialist in Estate Planning, Trust and Probate Law; William A. Morse Law Office; Worthington

PROGRAM AGENDA

8:15 Introductory Remarks/Welcome

Chair: Brian C. Layman, Esq., J.D., CPA; Ohio Bar Certified Specialist in Estate Planning, Trust and Probate Law; Layman Law Group, LLC; Canton
Daniel P. Gusty, CPA, CFP; Johnson Investment Counsel; Columbus

8:30 Case Law Update

The federal wealth transfer tax has been in a state of continued evolution, and we anticipate that this year will be no different based on last year's election results. This session will review the landscape of federal legislation dealing with the estate and gift tax and it will address trends in recent cases, regulatory guidance and administrative updates that have an impact on estate planning and estate administration.

William I. Sanderson, Esq.; McGuire Woods; Charlottesville, Va.

10:00 Break

10:15 Advanced Charitable Planning Ideas To Meet Your Client's Income Tax and Financial Planning Goals

With the possibility of the Federal Estate Tax being eliminated, or the extension of the current high Applicable Exclusion amount, the Federal Estate Tax has essentially been "repealed" for most Americans. With minimal estate tax concerns, many clients have more assets to transfer to family or charity but continue to have income tax and capital gains tax concerns. To add value to their client's planning, advisors should be discussing charitable tax planning opportunities that reduce their client's income taxes and meet their financial planning goals. This session will introduce a new way to talk with clients about wealth planning and present common examples of tax saving and financial planning benefits of various charitable gift ideas.

Michael D. Barnes, Esq., CTFA; Johnson Investment Counsel; Cincinnati
Daniel P. Gusty, CPA, CFP; Johnson Investment Counsel; Cincinnati

11:15 Tax Ramifications of Early Trust Terminations

This session will review both transfer tax issues and surprising income tax ramifications of early trust terminations, as highlighted in recent Private Letter Rulings (PLRs) and the McDougall case. More importantly, how to avoid these adverse results with more flexible provisions in the drafting stage as well as using alternative methods of termination.

Edwin P. Morrow III., J.D., LL.M., MBA, CFP; CM&AA; Kelleher + Holland; North Barrington, Ill.

12:30 Lunch

1:15 Estate Planning for Modest Estates: Practical Tools Every Planner Should Know

Our clients are mortal, but not all have an ultra-high net worth. We'll review core estate planning techniques that can apply no matter a client's wealth and how they fit into the plan. Examine practical strategies, tools and techniques essential for clients who don't need to worry about estate taxes and wealthy clients will appreciate too!

Mickey R. Davis, Esq.; Davis & Willms, PLLC; Houston, Texas
Melissa J. Willms, Esq.; Davis & Willms, PLLC; Houston, Texas

2:45 Break

3:00 Use of Loans and Guarantees in Estate Planning and Family Business Transactions

This session will cover the use of loans and guarantees for common and uncommon estate planning and family business transactions including installment sales to Irrevocable Grantor Trusts (IGTs), Beneficiary Defective Irrevocable Trusts (BDITs) or other trusts. The discussion will also cover selected issues to recognize in loans in the capital structure of closely held businesses.

Steven B. Gorin, Esq.; Thompson Coburn LLP; St. Louis, Mo.

4:15 Program Concludes

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