newsletter

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Estate Planning for Difficult Beneficiaries

Every estate planning practitioner who has been in the business more than a few years has been confronted by clients who have "difficult beneficiaries." Some are children who engage in self-destructive behavior such as alcohol and drug abuse or criminal behavior. Others may suffer from sloth and indolence with the standards for measuring these traits varying greatly from family to family and from generation to generation. Beneficiaries may simply be spendthrifts. Other "difficult beneficiaries" may be too charitably inclined. Parents may fear that any largess bestowed upon those children will be given to charities the parents did not wish to support. For instance, the logging baron may object to his children's financial support of the Sierra Club.

In fact, when parents use trusts rather than outright bequests, they are often purposely restricting the flow of inherited money to the beneficiaries due to some real or perceived need to protect their children. Concerned parents use trusts to trickle wealth to children over time, requiring beneficiaries to reach some age milestone, before receiving major principal distributions. Usually, these restrictions are created because of uncertainty about the beneficiary's ability to handle large sums of money, but other reasons are also frequently cited. In some cases, parents wish to protect their children against improvident marriages and divorces and insulate the funds from claims by spouses, or even simply to create incentives.

The types of incentives vary and many of the provisions attempt to use money to shape behavior in one way or another. They include encouraging beneficiaries to work for a living, matching a beneficiary's earned income dollar for dollar with trust distributions. Trusts frequently include provisions for distributions for educational expenses so long as beneficiaries maintain a certain grade point average. Others provide for a principal distribution upon the beneficiary obtaining a baccalaureate or postbaccalaureate degree. Some trusts for minor children include incentives for the person appointed as guardian to stay at home and provide that the guardian will receive trust distributions in amounts that equal or exceed what they could earn.

Many of the restrictions incorporated into trusts are the result of the commonly held belief that having too much wealth too early destroys character. Interestingly, many people who inherit great wealth do not hold this view. Some very wealthy clients are comfortable transferring great wealth to children at a specified age or without restriction because they received wealth in this way. A number of clients who are active charitable givers adopt the approach of leaving the full amount of the applicable exclusion from federal estate tax to their children and giving the remaining balance outright to charity. After the new unified credit is fully phased in, this will leave $2 million to children with any

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amounts over that going to charity. Clients using this approach believe that those amounts are more than enough to give their children a hand without depriving them of the pleasure of "making it on their own." Even Bill Gates is reported to have adopted a very similar estate plan.

However, even the people who trust their children's ability to manage large inheritances may worry about these beneficiaries losing a sense of purpose in their lives. The theory is that trust fund beneficiaries simply do not have a reason for "getting up in the morning." Many parents try to create incentives to develop a sense of purpose or at least discourage bad behavior and encourage what the parents perceive as positive behavior. Some trusts use clauses to encourage altruistic behavior by providing special distributions for beneficiaries who are missionaries, teachers, or Peace Corps volunteers. Other trusts match distributions with amounts given to charity or restrict principal distributions if the beneficiary is not working. A trust can function like a bank to provide seed money for starting a new business or providing a downpayment for a home.

For truly difficult beneficiaries, many parents choose to exclude the beneficiaries totally from their estate plan. Disinheriting the beneficiaries is an old and time-honored tradition, even though often for less than noble reasons. To ensure the difficult beneficiaries stay disinherited, lawyers have developed elaborate *in terrorem* clauses to discourage will contests by the disinherited beneficiaries. The effectiveness of many *in terrorem* clauses is debatable. Challenging the will on the basis of lack of testamentary capacity, may cause the entire will to fail, including the *in terrorem* clause. A better method to ensure the intended result is a direction to the executor to use as much of the trust resources as necessary to defeat any challenge, allocating the costs of defending the challenge to the share of the challenging beneficiary, whether or not the beneficiary is successful. Whether drafting an incentive trust or disinheriting a beneficiary, the client's intent must be made clear and provide the trustee with adequate protection from changes of abusing his or her discretion.

Although the option exists, many parents are unwilling to totally disinherit children without at least giving those children a chance to change. The result is the creation of some imaginative incentive trusts. Imagine parents with assets of approximately $2 million having two children, one of whom has been in and out of jail for a variety of drug-related crimes. The parents do not want to disinherit the child completely, but would be willing to contribute half of the entire estate to charity and simply disinherit the difficult beneficiary unless changes are made.

Instead of disinheriting the child, the clients choose to draft an elaborate incentive trust. Among other provisions, the trust could provide that the trustee was not to distribute any principal or income until the beneficiary had "demonstrated his or her capacity for handling the funds by establishing a record of continuous employment, a lack of any drug and/or alcohol abuse and a freedom from criminal convictions." The trust could also require that eligibility to receive any distribution depend on the following specific conditions:

1. Within 45 days after receiving written notice of the terms and conditions of the trust, the difficult beneficiary must sign a statement specifically consenting to the terms. If he or she refuses to sign the consent form, the trust would never be funded and the money would go directly to charity.
2. The beneficiary must submit to random drug tests. Under the program devised by the client, the trustee would choose a contact person. The contact person would personally notify the beneficiary of a random drug test and immediately accompany the beneficiary to the medical laboratory. The beneficiary is required to notify the contact person of his or her address and telephone number; failure to do so would result in specified adverse consequences.
3. The beneficiary also must agree to notify the trustee of any traffic citation for driving under the influence or any other criminal conviction in which the beneficiary's alcohol or drug use is admissible concerning the charge against him or her. If the beneficiary fails to notify the trustee within 30 days of such an event, the trust would terminate and the remaining balance would be distributed to charity.
4. The trust could also provide that income earned by the beneficiary, would be matched dollar for dollar with trust distributions. No income, no distributions.
5. No distributions could be made unless the beneficiary is drug-free and gainfully employed for a period of at least two years before the first distribution.

The trust could also contain a number of termination provisions. One example is a "three strikes and the beneficiary is out" scheme, with a charity waiting in the wings. The wording of such a provision may be as follows: "Upon the occurrence of the first (second or third) positive drug test or other prohibited event, the trustee would distribute one third (one half or all) of the principal balance of the trust to charity."

A positive drug test could be defined as a refusal to accompany the designated drug test contact person to the testing center, failure to comply with the notice requirements, or having a positive test result for the presence of an illegal drug. Similar three strike provisions might apply should the beneficiary be sentenced to jail for any criminal conduct or upon conviction of any DUI or other alcohol related incident, all of which would be described

in the trust in excruciating detail.

The incentive trust would essentially continue for the life of the beneficiary or until such time as it is distributed to charity because of the beneficiary's failure to meet the trust conditions on three separate occasions. The trustee might retain discretion to pay medical expenses directly to the provider, including drug or alcohol rehabilitation programs. The trustee would be specifically instructed to make distributions providing incentives to the beneficiary to become a hard-working, self-supporting, and industrious individual. After age 65, the trust would allow income distributions even if the beneficiary was not working.

While trusts can work in some instances to provide a degree of incentive, it is doubtful whether money, even substantial amounts, would be successful in modifying the behavior of an individual addicted to drugs or alcohol. Loss of marriages, jobs, and even freedom seldom are incentive enough to refrain from such destructive behavior. Accordingly, the possibility of the money being the motivation is frankly a long shot. However, for parents unwilling to fund a drug habit or other destructive lifestyle, an incentive trust is an alternative to cutting the child out of the will altogether.

These described types of incentive provisions can be made enforceable, although ones as draconian as those described above must be drafted with great care. Such provisions require discussions with trustees to make certain they feel comfortable in enforcing the harsh provisions of the trust agreement and provide adequate instruction and protection for the trustee. If enough money is involved, the difficulties of acting as trustee under these circumstances are not impediments to locating a willing trustee.

There are certainly cases in which trusts have been drafted that are more about the parents' continued control of their money than creating incentives for the beneficiary. The truth is that the presence of difficult beneficiaries sometimes results in difficult estate plans and difficult and complex trusts.

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Estate Planning Involving Pets

Judicial Treatment of Attempted Pet Bequests

Most people consider their pets to be important members of their families. Americans carry photographs of them, sleep with them, take time off from work to stay home with them when they are sick, and even alter romantic relationships because of them. *See* Gerry W. Beyer, *Pet Animals: What Happens When Their Humans Die*, 40

Santa Clara L Rev 617 (2000). The importance of family pets in America is only likely to increase as their already significant population continues to grow. The American Veterinary Medical Association estimates that more than 58 million households own a "companion animal." U.S. Pet Ownership And Demographics Sourcebook, Am. Veterinary Med. Ass'n., Schaumber, Ill (1997). This population of family pets includes 59 million cats, 53 million dogs, 55 million fish, and an impressive variety of other creatures.

Considering the emotional connection between people and their pets, it is not surprising that many pet owners are concerned with the quality of their pets' lives after the pet owner dies. Many pet owners do not have family or friends they trust to provide the high level care they feel their pets deserve. They seek the security of an enforceable legal document guaranteeing the proper care of their pets, regardless of the difficulty of enforcing the intent of that document under the law. In fact, many pet owners engage in serious pet-related estate planning.

Currently, laws generally do not accommodate attempts to provide for the care of a pet after its owner's death or incapacitation. Bequests for the benefit of specific animals have traditionally failed because of either violating the rule against perpetuities because the measuring life was not human or due to lack of a valid beneficiary—a human or legal entity—to enforce the trust. Furthermore, because one piece of property cannot hold title to another, a pet cannot be a beneficiary of either a will or a trust. In addition, the Internal Revenue Code ("IRC" or the "Code") does not recognize a pet as a valid beneficiary of a trust. Thus, upon his or her death, a pet owner can, by a simple will or trust, easily provide for every member of his or her family except a beloved pet.

Judicial Treatment Of Attempted Pet Bequests

When confronted with direct gifts to pets and pet trusts, courts have employed a wide range of responses. Some courts have frustrated an owner's intent to provide for the long-term care of his or her pet through a direct gift because such a gift of money or other property to a pet is a legal impossibility. An owner's attempt to make a direct testamentary gift to a pet will fail because a pet is property, and one piece of property cannot hold title to another. Similarly, a trust naming a pet as a beneficiary must also fail. As property itself, an animal lacks the legal standing necessary to act as a repository for the equitable title to the trust's property and cannot enforce the duties of the trustee. Other courts have searched for more creative ways to implement the wishes of the decedent. For example, several courts have simply looked the other way by refusing to invalidate a pet trust despite adverse precedent when the other will beneficiaries did not challenge the pet related provisions of the will. In the very first American case to address the validity of a bequest or trust for the benefit of a pet, the Kentucky Supreme Court held that a testamentary gift for the care of a specific animal was a "humane purpose" and therefore effective under a Kentucky statute that validated such a gift. *Willett v Willett,* 247 SW 739 (Ky 1923).

More commonly, courts simply deem a pet trust to be an honorary trust that is technically unenforceable but that may be voluntarily carried out by the trustee. In these cases, the court skirts the rule against perpetuities by limiting the duration of the honorary trust to 21 years or by deducing that the life-span of the animal beneficiary would not exceed 21 years. Oregon's adoption of the Uniform Rule Against Perpetuities, which provides for an alternative 90-year period, accommodates the natural life-span of most pets. ORS 105.950.

Several courts have tried to carry out the decedent's wishes by deeming the language that creates the pet trust to be precatory and, thus, nonbinding. *See e.g., Gale v Graham (In re Bradleys Estate)*, 59 P2d 1129 (Wash 1936). While this renders the condition on the beneficiary's use of the gifted property unenforceable, it does prevent the gift from failing altogether. If the decedent chose the beneficiary wisely, the beneficiary remains free to voluntarily use the property to care for the decedent's pet.

Still other courts have chosen to interpret pets trust provisions as conditional gifts in which a human beneficiary receives a gift with a condition subsequent requiring the use of that gift for the benefit of the decedent's pet. *See e.g., Kieffer Estate*, 21 Pa Fiduc Rep 406 (Orphan's 1971). In such cases, the legacy would vest in the beneficiary immediately but would be divested if the beneficiary failed to care for the pet. But *see In re Andrews' Will*, 228 NYS 2d 591 (1962).

Recent Legislative Efforts To Recognize Pet Trusts

Although most courts have not followed Kentucky's enlightened approach in *Willett*, several states have recently begun to legislatively address the validity of pet trusts. Most notably, the 1993 revision of the Uniform Probate Code ("UPC") added a model provision, § 2-907, which expressly validates pet trusts. To date, UPC § 2-907 has been adopted in seven states and served as a model to independent statutes in at least one other state.

With the passage of ORS 114.215, Oregon has taken a unique approach to providing for the care of a pet upon the death of its owner. Recognizing that the death of an owner can place a pet in immediate jeopardy, the statute effectively removes animals from the probate process so they may be promptly placed under the care of a new guardian. ORS 114.215 permits any of the decedent's family members or friends, or any animal shelter, to immediately take custody of a pet on the death of the decedent and entitles them to reimbursement from the decedent's estate for the cost of caring

for the animal. Thus concerned friend, family member, or shelter may intervene to protect a pet even when the decedent failed to make relevant testamentary provision. Unfortunately, Oregon has not chosen to adopt UPC § 2-907, which would fully validate pet trusts. Its absence leaves the use of a pet trust in Oregon subject to the uncertainty of enforcement as an honorary trust.

The IRS Treatment Of Pet Trusts

Despite the nascent recognition of pet trusts at the state level, the Code still refuses to recognize the validity of pet trusts or allow an estate or income tax deduction under IRC §§ 170, 664, 2055(a), or 2055(e)(2) for the bequest of a remainder interest to charity when the present interest is reserved for the care of a pet during its lifetime. The IRS considers pet trusts to be void from inception.

The IRS's adverse position regarding trusts for the care of a decedent's pet animal begins in the IRS's definitions of basic terminology, explained succinctly in Rev Rul 76-486, 1976-2 CB 192. The regulations provide that the term "trust" is used in the Code to refer to an inter vivos or testamentary transfer of property to a trustee on behalf of a beneficiary. Treas Reg § 301.7701-4(a). "Beneficiary" is defined under IRC § 643 to include "heirs, legatees, and devisees." Heirs, legatees, and devisees are persons. IRC § 7701(a)(1) further defines the word "persons" to "mean and include an individual, a trust, estate, partnership, association, company or corporation." Because an animal does not fit within the Code's definition of "person," an animal cannot be a trust beneficiary. Thus, under the Code, a purported pet trust actually lacks a beneficiary and is therefore invalid. Similarly, pet trusts do not qualify as charitable remainder trusts.

However, to prevent pet trusts from escaping taxation, Rev Rul 76-486 allows that a pet trust "should nonetheless be classified as a trust for tax purposes under § 641" whenever such a trust is valid under applicable state law. Therefore, pursuant to IRC § 641, the income of such a pet trust would be taxable under § 1(e).

Pet Planning Advice

The present variance in statutory schemes requires a concerned pet owner to begin by carefully considering the laws of his or her domicile before making planning decisions regarding the pet. In addition, the pet owner should be made aware that a move to a new domicile might necessitate potentially significant plan revisions. If the owner is fortunate enough to live in one of the handful of states fully recognizing pet trusts, he or she can be assured his or her intent will be followed.

Generally, clients should be dissuaded from relying on an honorary trust to effectuate their wishes even in places where statutes or the courts expressly authorize these types of trusts. Because an honorary trust is permissive but not enforceable, the trustee may simply refuse to implement the decedents intent. The only real recourse would be to have the trust invalidated, with the trust property passing to remainder or residual takers. While this removes the property from the control of the uncooperative trustee, it does not provide for the needs of the decedent's pet.

At the opposite extreme is the suggestion that the owner directly bequeath the animal to a veterinarian or animal shelter along with adequate property for its care. This offers the advantage of a high degree of reliability—the pet is virtually guaranteed to receive sufficient ongoing care. The Oregon Humane Society has a program, Friends Forever, which guarantees that the society will take care of the animal after the owner's death and place the animal in a caring home.

A variation on this approach would be to make an outright gift of the pet to a friend or family member along with a conditional gift of funds that is dependent on the proper care of the pet. Failure of the beneficiary to care for the pet would constitute a failure of a condition subsequent of the conditional gift, this divesting the beneficiary's interest in the funds. However, who is going to enforce the terms of the bequest?

Probably the most reliable and effective method of providing for the lifetime care of a surviving pet, short of a direct pet trust, is to create a trust with a human beneficiary in which the trustee is instructed to make distributions to the beneficiary only so long as the beneficiary properly provides for the grantor's surviving pet. In this case, there is a human beneficiary who can enforce the trust and the Uniform Rule Against Perpetuities problem is solved by the use of a human-life measure. This type of trust demands special attention to certain drafting considerations. First, the grantor should carefully consider his or her selection of beneficiary or caretaker and trustee based on ability, compatibility, and likely devotion to the long-term care of the pet. The trustee does not necessarily have to be the caretaker. Also, the grantor should designate alternate beneficiaries or caretakers and trustees in the event that one of these people becomes unable to serve during the pet's lifetime. The pet itself should be identified as carefully as possible to avoid any potential risk of fraud.

To expedite the initial assumption of care of the pet, the owner may wish to bequeath the animal to the trustee with instructions to grant custody to a designated beneficiary. An effective method of expediting care after the owner's death is the use of wallet cards and testamentary documents ("animal cards" and "animal documents") that alert emergency personnel and estate administrators to the existence of the pet and its immediate need of care.

The trust instrument should describe with specificity the desired standard of care to be provided for the pet. Provisions requiring periodic "surprise" inspections by the

trustee can help to ensure these standards continue to be met. Similarly, the grantor should take care to provide a reasonable, but not excessive, amount of property to be used for the care of the pet. Courts may intervene to reduce any amount considered unreasonably large.

Finally, to be complete, the trust should provide instructions for the disposition of the pet at the end of its life.

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Estate Planning for Unmarried Couples

Matrimony brings with it a wide variety of legal benefits and responsibilities ranging from special tax treatment to spousal elective shares against wills to statutory presumptions about decision making and ownership of property. Without being "married" in the eyes of the state or the church, two individuals may still benefit from many of the advantages of the traditionally recognized lawful relationship. A lawyer can be of assistance in giving advice and drafting documents to help plan the estates of unmarried couples.

Whether a second marriage or an unmarried couple, special attention must be paid to the inherent potential conflicts of interest (*see* DR 5-105(F)) at the outset. A single lawyer may represent both halves of a couple in preparing estate planning documents when the parties are in agreement as to their estate planning goals. Once this discussion is completed, a writing disclosing the potential conflict and signed acknowledgment of the clients' understanding is critical. A contemporaneous written disclosure should be sent at the outset to comply with DR 10-101(B), and it is good practice to have this disclosure acknowledged and returned by the clients. In addition, it is well to remind clients of the limitations of your role in the event of future disagreement or incapacity at the time the work is concluded. The exception to this general policy is the creation of a domestic partnership agreement. This is a contract and the lawyer can represent only one party. The other party should have his or her own counsel or, at a minimum, give a knowledgeable waiver in writing as to this discreet document.

Of course, when there is no will or trust, the laws of intestate succession apply (ORS 112.025, *et seq*.). For the unmarried couple this is perhaps the single most important reason to see a lawyer, because none of the statutory provisions include anyone outside the lawful spouse and biological scheme set forth.

In wills or living trusts I find that couples appreciate a specific reference to the existence of domestic partnership from a date certain or anniversary. This is also likely one of the few places such a date may be memorialized and acknowledged by both parties.

The domestic partnership agreement will provide a couple with a legal framework in which to consider the ownership of assets and the division of assets in the event of a dissolution of the relationship. Properly drafted, it can be nearly as effective as marriage in creating a binding way to determine property rights. *See Beal v. Beal,* 282 Or 115 (1978) (case law and statutes defining the rights and duties of persons living together). For information and forms on drafting domestic partnership agreements, *see* OSB CLE Domestic Partnerships: From Creation to Dissolution, September 20, 1996. For information and case law on dissolving domestic partnerships, *see* OSB CLE Representing Domestic Partners (Sept. 28, 2000).

Joint property interests can be created in a number of ways other than the comprehensive forms of will, trust and contract. Bank accounts may be established as joint accounts. ORS 708.611 and 708.616 provide for a presumption that during life, ownership of assets is directly proportional to contributions, while the presumption on death is that ownership remains solely with the surviving name on the account. The presumption may not follow the actual intent of the parties establishing the account, so it is important to know that the presumption can be rebutted with proper documentation. The statute prescribes a writing executed contemporaneously with the establishment of the account, so the best advice is to have clients set up new accounts and sign a statement clearly detailing their intentions. At a minimum, a later document would be evidence in your effort to rebut the statutory presumption.

Rights of survivorship are standard considerations in deeds to real property. Only married couples are allowed to own property by joint tenancy by the entirety. However, a deed stating real property is owned "not as tenants in common but with rights of survivorship" accomplishes a similar result for unmarried couples. Less often considered is that ORS 105.920 permits parties to execute a similar "deed" to personal property so that you can avoid questions of ownership and the possibility of probate for assets not otherwise passing outside of probate. Language I use in a simple one-page declaration is the following:

1. The parties shall own the above described property

now in their possession, and any additions, accessions or substitutions thereto in the future, as a joint tenancy, so that each of the parties shall, upon the death of the other, inherit the entire interest in said property by right of survivorship, as allowed by ORS 105.920.

2. The parties execute this Declaration of Joint Tenancy in Personal Property intending to create a joint tenancy in said property by transfer to each other of survivorship rights in his or her separately owned personal property in the categories described above.

Nominations of guardian/conservator are another area in which a simple writing can have tremendous impact. Pursuant to ORS 125.200, "stated desire of the respondent" is the first factor the court is to consider after "the specific circumstances of the respondent," and that desire should be codified as a written nomination by a capacitated person. There is no longer a hierarchical list of statutory preferences, so the total picture is to be considered by the court in selecting a fiduciary.

Medical decision making has received a lot of attention in Oregon. From one of the first "living will" statutes to the first "Death with Dignity" law, Oregon legislators and voters have given considerable guidance to who will make medical decisions, and how they will be made. Advance directives per ORS 127.531 are statutory forms and the prescribed form should be followed exactly. Printed forms are available from nonprofit providers such as Oregon Health Decisions, 321 SW Sixth Avenue, 5th Floor, Portland, Oregon 97204, or other commercial vendors such as Stevens-Ness, 916 SW Fourth Avenue, Portland, Oregon 97204. If there is no signed directive, the statutory presumption set out in ORS 127.635(2)(g) will control: If no health care representative is appointed, then the unmarried partner can make medical decisions if, but only if, there is no guardian, spouse, other adult designated by the others eligible under this statute (without any objections), majority of the adult children, parent, or majority of the adult siblings. In a 1993 amendment to the statute, the unmarried partner falls under the final catchall provision of any adult relative or adult friend and presumably has an equal but no better right than anyone else in that category. This is an improvement over the previous statute in which the partner did not appear at all, but it is a slim advance in nonmarital rights.

Financial powers of attorney have long been used to assist with planning for disability. In addition to the typical powers included in standard powers of attorney, special powers that may be considered are expressing power to be representative payee for public benefits, redirecting mail, changing joint ownership, and gifting authority (or not) as well as a provision to terminate agency upon dissolution of partnership.

When it comes to government benefits, many ask whether being lawfully married or being single has a greater advantage. It depends. As an unmarried couple income is not taxed based on joint income; thus there is no marriage penalty. But on death there is no Social Security benefit to an unmarried partner and no unlimited exemption from inheritance or estate taxes. With long term care costs running at over $4,000 per month for skilled care, even "middle-class" clients need to be apprised of the potential dangers of the dissipation of assets by extended long-term care and the possibility of needing assistance from government agencies to meet these costs. Spouses who remain in the community when their spouse is institutionalized in a long-term care setting may benefit from the complex exemptions available to avoid "impoverishing" the spouse. Currently the spouse may keep up to $81,960 or at least $16,392 simply by being married (in addition to household furnishings, a car, and a home of unlimited value), but all assets are considered regardless of form of ownership. In contrast, only a $3,500 exemption is available to a single person, but the unmarried partner's solely owned assets cannot be considered.

Burial/memorial concerns are also dealt with by statute if the parties do not express their own preferences in writing. The statute regarding disposition of remains, ORS 97.130, was amended in 1997 to provide the right to control disposition by the decedent followed by a priority list that does not include any unmarried partner or other friends. A written declaration following text suggested by the statute may now be made directing the desired disposition of the body, *e.g.,* cremation or embalming and interment, and appointing a person to make decisions concerning disposition of remains. Before this amendment, the listed individuals had the right to change the decedent's express directions and choose any method of disposition.

Estate planning by unmarried couples is perhaps even more important than for married couples and just as frequently overlooked. Failure to consider the consequences of unplanned devolution of assets can have a dramatic impact on the surviving unmarried partner. Unlike the laws of intestacy for married spouses, which ostensibly provide a safety net for the way couples usually pass their assets, it is highly unlikely that assets will pass by law as intended by the decedent without substantial forethought and appropriate legal counsel. A range of options should be available for providing for the needs of both halves of the domestic partnership.

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CALENDAR OF SEMINARS AND EVENTS

- January 8-12, 2001 (Sponsored by University of Miami, School of Law) 35th Annual Phillip E. Heckerling Institute on Estate Planning, Fontainebleau Hilton Resort and Towers, Miami Beach, FL. Telephone: (305) 284-4762.
- January 18-19, 2001 (Sponsored by PLI) Understanding Estate, Gift & Fiduciary Income Tax Returns: Strategies for Maximum Advantage with the "706", "709" & "1041" New York, NY Telephone (800) 260-4PLI.
- January 26, 2000 (Sponsored by the Estate Planning Council of Portland) 30th Annual Estate Planning Seminar, Convention Center, Portland, OR. Telephone: (503) 233-1224.
- February 14-16, 2001 (Sponsored by ALI-ABA) Basic Estate and Gift Taxation and Planning, SanFrancisco, CA. Telephone: (800) CLE-NEWS.
- February 22-24, 2001 (Sponsored by ALI-ABA) Advanced Estate Planning Techniques, Maui, HA. Telephone: (800) CLE-NEWS.
- February 23, 2001 (Sponsored by Oregon Law Institute/Northwestern School of Law of Lewis and Clark College) Avoiding Probate Mistakes, Convention Center, Portland, OR. Telephone (503) 243-3326.
- February 23, 2001 (Sponsored by National Business Institute) Effective Estate Planning for the Large Estate in Washington, Seattle, WA. Telephone: (715) 835-1405.
- March 3, 2001 (Sponsored by PLI) Understanding Estate, Gift and Generation-Skipping Transfer Taxes, New York, NY. Telephone: (800) 260-4PLI.
- March 15-17, 2001 (Sponsored by AU-ABA) Estate Planning for the Family Business Owner, Scottsdale, AZ. Telephone: (800) CLE-NEWS.
- April 18, 2001 (Sponsored by I'Ll) Use of Trusts in Estate Planning: Drafting Tips, Tax Consequences and Ethical Considerations, New York, NY. Telephone: (800) 260-4PLI.
- April 23-27, 2001 (Sponsored by ALI-ABA) Planning Techniques for Large Estates, Plaza Hotel, New York City, NY. Telephone: (800) CLE-NEWS.
- May 17-10, 2001 (Sponsored by ALI-ABA) Fundamentals of Trust and Estate Law, Atlanta, Georgia. Telephone (800) CLE-NEWS.
- May 31- June 2, 2001 (Sponsored by ALI-ABA) Uses of Insurance in Estate and Tax Planning, Chicago, IL. Telephone (800) CLE-NEWS.
- June 17-22, 2001 (Sponsored by AU-ABA) Estate Planning in Depth, Madison, WI. Telephone (800) CLE-NEWS.
- July 26-27, 20001 (Sponsored by ALl-ABA) Representing Estate and Trust Beneficiaries and Fiduciaries, Boston, MA. Telephone (800) CLE-NEWS.

Questions, Comments or Suggestions About This Newsletter?

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