

Newsletter

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Basic Estate Planning for Nontraditional Couples

According to the U.S. Census Bureau, the traditional *Leave It to Beaver* household consisting of a working husband, a stay-at-home wife, and approximately two children represents less than 10 percent of U.S. households today. Today's households include unmarried couples of many varieties, including young heterosexual couples, senior heterosexual couples, gay and lesbian couples, unmarried couples without children, and unmarried couples with children from existing or previous relationships.

Federal and state laws governing inheritance, including transfer taxes, generally benefit the traditional family; however, some legal benefits reserved for married couples have gradually been extended to unmarried couples living together. The legal status of same-sex couples has been developing most rapidly. Initially the rights of same-sex couples were considered analogous to unmarried heterosexual couples. Same-sex marriage is now recognized in the Netherlands, Belgium, and parts of Canada. Numerous countries also recognize civil unions. In the United States, the rights of same-sex couples are developing in a variety of ways at the state level, including the recognition of domestic partnerships, civil unions, and same-sex marriage laws. These laws clash with the federal Defense of Marriage Act, HR 3396 ("DOMA"), which defines a marriage as a relationship between one woman and one man for purposes of federal law and benefits. DOMAs have also been adopted by a majority of states, including Oregon, where voters on November 2, 2004 approved Measure 36, which defines marriage as between a man and a woman in the state constitution. Currently, at least 35 lawsuits are pending in 13 states challenging state marriage laws. A constitutional challenge to Measure 36 was heard by the Oregon Supreme Court in December 2004 on expedited appeal, and a decision is pending.

The developing conflicts among states' laws recognizing same-sex couples and the federal and state DOMAs mean no uniform recognition of same-sex marriage. For the present, same-sex couples, like other nontraditional couples, can achieve some, but not all, of the legal benefits enjoyed by married couples by adopting estate planning tools based on contract law and property law. These tools can define legal and financial relationships and provide for autonomy and control over a couple's financial and medical affairs.

Joint Representation

As when advising married couples, an attorney providing estate planning services to a nontraditional couple must address at the outset of the professional relationship the potential conflict of interest between the couple and must obtain their informed written consent to the attorney's joint representation. As with a prenuptial agreement, an attorney should not represent both parties to a domestic partnership agreement.

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Ownership of Property During Life

Domestic Partnership Agreements. Like a prenuptial agreement, a domestic partnership agreement can define the rights and responsibilities of nontraditional couples by applying state contract laws. The scope of such an agreement depends on the particular needs of the parties. Generally, the parties define their interests in jointly owned and separate property, including an allocation of contributions and debt, in the event the relationship terminates upon a specifically defined event.

Tenancy in Common in Real Property. A tenancy in common is a form of concurrent ownership between two or more persons in which each cotenant owns an undivided fractional interest in the property. The interests are presumed to be equal unless the document specifies otherwise. Each tenant has an equal right to occupy the whole of the property, and the interest of each tenant is freely transferable and devisable. The interest of a cotenant is subject to his or her creditors to the extent of his or her interest, as is the case with other individually owned property. ORS 93.180 abolishes joint tenancy in real property and provides that any conveyance to two or more persons, other than husband and wife, “creates a tenancy in common unless it is in some manner clearly and expressly declared in the conveyance or devise that the grantees or devisees take the lands with right of survivorship. Such a declaration of a right to survivorship shall create a tenancy in common in the life estate with cross-contingent remainders in the fee simple.” For inheritance purposes, the creation of a right of survivorship in real property can provide for automatic transfer of real property at death without a probate administration. As summarized below, the transfer of real property may be subject to gift tax treatment. In addition, a transfer of real property may be subject to county transfer taxes and may trigger a “due on sale” clause to accelerate the payment of a mortgage. The estate planning practitioner must anticipate these matters to enable clients to make informed decisions about the risks and benefits of joint ownership.

Multiparty Financial Accounts. ORS 708A.470 provides that a joint account (checking account, savings account, certificate of deposit, or share account) is treated as a survivorship account absent evidence that the deceased party intended a different result. ORS 708A.475 specifies that the presumption of survivorship can be altered by the account owners during their lifetime by writing and signing instructions that are delivered to the financial institution. Such a statement of intent by the account owners can avoid disputes when a death occurs.

Jointly Owned Personal Property. ORS 105.920 creates a form of joint ownership in personal property, with

survivorship rights. This form of joint tenancy must be established by a written agreement setting forth the intent of the joint owners. Any such agreement must identify the specific property governed by the agreement to avoid future disputes.

Distribution of Property at Death

Beneficiary Designations and Payable on Death Designations. Beneficiary designations for life insurance, annuities, retirement accounts, and other employee benefits are contractual designations to pay death benefits to named beneficiaries, generally without the requirement of a probate administration. Similarly, ORS 708A.495 provides that a bank account can be designated as “payable on death” to a designated payee. Such a designation can provide for exclusive control of the account by a sole account owner during life and simplify distribution at death. In addition, section 6-301(1) of the Uniform Transfer on Death (TOD) Security Registration Act, 8 ULA 449 (1998), authorizes securities to be registered in a “beneficiary form,” which expresses “the intention of the owner regarding the person who will become the owner of the security upon the death of the owner.”

Revocable Living Trust. If set up and managed properly, a revocable living trust can avoid probate and thereby reduce administrative fees and costs and simplify the distribution of assets at death. For estate planning purposes, a trust can meet a variety of objectives: conserve property for beneficiaries, provide for asset management, avoid a court-supervised guardianship and conservatorship, minimize probate costs by transferring property before death, and ensure privacy in the transfer of property at death.

A living trust should be updated upon marriage or divorce. ORS 128.375 provides that a trust is not revoked by the marriage of the grantor after the trust instrument is executed unless otherwise provided by the trust instrument. In the event of divorce, ORS 128.378 mirrors the will statutes and revokes a gift to a former spouse in a revocable trust and the naming of the former spouse as a trustee under a revocable trust unless the trust instrument expressly provides otherwise.

Will. Even if most of an individual’s assets pass under the terms of the instruments described above, a will is essential for orderly distribution of assets. A will is necessary to deviate from Oregon’s intestacy provisions; name a guardian of the person and the estate of minor children; consolidate assets in trusts for postmortem management and distribution; direct payment of debts, taxes, and expenses of administration; alter the statutory default provisions addressing simultaneous death and survivorship time frames; and name the personal representative who is responsible for administering the estate. The will should identify the client’s family of choice and

family of origin. Whether an individual is deemed a “spouse” is determined under state law. Same-sex married couples should state in their wills their intention that the wills remain valid regardless of a final determination of the legal status of such marriages, unless the marriage is terminated by legal dissolution.

A will should be reviewed and updated upon marriage or divorce. ORS 112.305 provides that a will is revoked by a subsequent marriage if the testator is survived by a spouse, unless the will expresses an intent that it not be revoked by the subsequent marriage or was drafted under circumstances establishing that it was in contemplation of the marriage, or the couple entered into a contract before the marriage specifying the rights, if any, of the spouse. ORS 112.295 provides that a will revoked by a subsequent marriage can be revived by the reexecution of the will or by the execution of another will in which the revoked will is incorporated by reference. ORS 112.315 similarly provides that unless the will expressly states otherwise, divorce revokes all provisions in the will in favor of the former spouse.

Gift and Estate Taxes

The tax treatment of lifetime and testamentary transfers must be analyzed carefully, and nontraditional couples should be fully informed about the tax consequences of lifetime and testamentary transfers. The unlimited marital deduction allows married couples to make lifetime and testamentary transfers to one another tax-free. IRC §§ 2056(a), 2523(a), 1041. These gift and estate tax benefits are not available to nontraditional couples. As a result, any transfer of assets between the nontraditional couple may be subject to tax unless the transfer qualifies as an IRC § 2503(b) annual exclusion gift (currently limited to \$11,000 per person per year), is attributed to the donor’s available applicable exclusion (currently \$1.5 million), or is for tuition or medical expenses pursuant to IRC § 2503(e). The amount of a lifetime gift is the value of the property transferred less the consideration received. Lifetime taxable gifts in excess of the annual exclusion amount require the filing of a gift tax return reporting the gift, the value of which reduces the applicable exclusion amount available to the donor. In addition, IRC § 2040(a) requires the full value of jointly owned property to be included in the estate of the deceased owner absent evidence showing consideration paid by the surviving joint owner.

Additional Planning Considerations for Nontraditional Couples

Durable Power of Attorney. A durable power of attorney enables an individual to nominate another to carry on the individual’s legal and business affairs, either for convenience or in the event of incapacity, to provide for asset management

and avoid the imposition of a court-supervised guardianship and/or conservatorship. The durable power of attorney can be tailored to address specific concerns of nontraditional couples, such as the inclusion of a power to provide for the support of a partner (according to an ascertainable standard if the partner is acting as attorney-in-fact). Similarly, gift-making provisions should be considered and carefully drafted to include, if appropriate, the appointment of a special agent to have power to make gifts to the partner acting as attorney-in-fact, and to authorize property transfers to minimize federal estate taxes and Oregon inheritance taxes, and for Medicaid planning.

Advance Directive for Medical Care. The form of Advance Directive is contained in ORS 127.531 and does two things: designates someone to make health care decisions if illness or incapacity prevents an individual from making his or her own decisions, and permits an individual to designate the level of care desired in certain life-threatening situations.

Anatomical Gifts. ORS 97.950, *et seq.*, enables an individual to make anatomical gifts to take effect at death and to designate the person in charge of carrying out the anatomical gift, thereby overriding the statutory preferences of family members for this role.

Disposition of Remains. Similarly, ORS 97.130 provides for the appointment of an individual to make decisions concerning the disposition of the remains of a deceased person and again override the statutory preferences of family members for this role.

Conclusion

The laws regarding nontraditional couples are evolving on several fronts, but the outcome of these legal developments is uncertain. For the present, the estate planner must be sensitive to the needs of nontraditional couples for autonomy and control over their financial and medical affairs, particularly because many of the federal and state statutory benefits available to married couples are not available to nontraditional couples. Some, but not all, of the benefits available to married couples can be secured for nontraditional couples with careful planning.

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An earlier version of this article was published in Estate Planning for Nontraditional Couples (OSB CLE seminar, July 29, 2004). See also Richard M. Harwood, Lauren J. Wolver & Jeffrey A. Zaluda, “Estate Planning for the Unmarried Adult,” *Estates, Gifts, and Trusts*, BNA Tax Mgm’t Portf 813-2d (2003); Frank S. Berall, “Estate Planning Considerations for Unmarried Cohabitants,” *Estate Planning* 307 (July 2004); Wendy S. Goffe, Graham & Dunn P.C., “Estate Planning for the Unmarried Couple/Non-Traditional Family,” presented at the Seattle Est Planning Seminar (Nov. 2004); Cynthia L. Barrett, “Same-Sex Marriage Alert,” *Or Est Plan & Admin Sec Newsl* (Apr. 2004).

Who Wants to Be a Realtor?

Most estate plans include one or more durable powers of attorney executed by the client appointing one or more agents to act on the client's behalf if the client is unable to do so. Because most estate planning clients own real estate, it is often necessary for a power-of-attorney holder to engage in transactions related to the leasing, listing, or sale of such real estate. Due to changes made to the state's licensing laws for real estate agents in the 2001 session of the Oregon legislature, confusion existed regarding whether and when a family member or other individual acting under a power of attorney could complete real estate transactions on behalf of an incapacitated principal without violating the state's licensing requirements for real estate agents. The 2003 legislature sought to remedy that confusion and to provide agents engaged in real estate activities pursuant to a power of attorney with some assurance that their activities would not require licensure. While the changes implemented in 2003 were helpful, some ambiguity remains, and agents acting under a power of attorney (and their advisors) should review the statute carefully to determine whether their activities exceed the scope of the exceptions provided.

ORS chapter 696 regulates individuals and entities engaged in real estate and escrow activities and requires anyone engaged in professional real estate activities to be properly licensed. Professional real estate activity is defined to include selling, leasing, exchanging, renting, or purchasing real property on behalf of another if any compensation is involved. ORS 696.010(13). Also, ORS 696.040 provides that a single act of professional real estate activity is sufficient to constitute engaging in professional real estate activities in violation of the licensing requirements of chapter 696. Before January 1, 2002, ORS 696.030(1)(b) provided an exclusion from the licensing requirements that allowed nonlicensed persons acting under a power of attorney to supervise the closing or the performance of a contract for the sale, lease, or exchange of real property, if the power of attorney was recorded in the county in which the real property at issue was located. However, the 2001 legislature passed SB 446, which amended ORS 696.030(1)(b) effective January 1, 2002, to require, among other things, that the power of attorney make specific reference to the real property at issue.

The changes made by the 2001 Legislature created several problems that come up regularly in estate plans. First, while most general powers of attorney contain an authorization for the power holder to deal in real property, they seldom make reference to the principal's specific real property holdings. Second, even if the power of attorney makes reference to the principal's specific property, the property owned by the

principal may change before the agent begins to perform any duties under the power of attorney. By the time the agent assumes duties under the power, the principal may no longer be competent to revise the power of attorney to make reference to the later-acquired specific holdings. Third, the activities required of the agent under a power of attorney frequently exceed the scope of the exception and involve much more than merely supervising a closing or supervising performance under a contract of sale, lease, or exchange. For example, advertising a disabled parent's home for sale arguably goes beyond the limited exception provided in the statute. These problems were compounded when a power holder also served as a caregiver to the incapacitated principal and received any property or money as compensation for those services. In that event, the compensated caregiver who also performed real estate activities under a power of attorney for the incapacitated individual had good reason to be concerned that the real estate services could be linked to the compensation and be held in violation of law.

The 2003 legislature recognized the problems created by the changes made during the 2001 legislature. As a result, the legislature amended the exceptions from the real estate licensing requirements contained in ORS 696.030. Powers of attorney now fall into three basic categories, with agents' powers differing slightly in each category:

- If the power of attorney was executed before July 1, 2002, in compliance with the requirements of law at the time of execution, the agent may supervise the closing or the performance of a contract for the sale, lease, or exchange of real property regardless of whether the power of attorney makes specific reference to the real property at issue. ORS 696.030(1)(b).
- If the power of attorney specifically describes the real property at issue and is recorded in the county in which the real estate is located, and the agent does not use the power as a device to engage in professional real estate activity without a license, then the agent may supervise the closing or the performance of a contract for the sale, lease, or exchange of real property. ORS 696.030(1)(b)(A)-(C).
- If the agent is the spouse, child, grandchild, parent, grandparent, sibling, aunt, uncle, niece, or nephew of the principal, or bears any of those relationships to the spouse of the principal, and the power of attorney authorizes real estate activities and is recorded in the county in which the real property is located, then the agent can take all actions necessary in the sale, lease, or exchange of real property

owned by the principal on his or her behalf. ORS 696.030(c). The unmarried partner of the principal does not fall within this exception.

Based on the statutory scheme now in place, an agent under a power of attorney must consider several factors in determining what he or she can and cannot do when real estate is involved. First, the agent should consider whether he or she is receiving any compensation from the principal that could be linked to real estate activity the agent is engaging in on behalf of the principal. Without some form of compensation from the principal, the activities will not meet the definition of "Professional Real Estate Activity" in ORS 696.010(13) requiring licensure, and the concern should be making sure the power of attorney authorizes the activity at issue. However, an agent receiving any compensation from the principal for any services the agent otherwise provides to the principal will need to look closely at the terms of the power of attorney to determine when it was executed, whether it makes reference to specific real estate, whether the power of attorney has been properly recorded, and whether the agent bears any of the specified family relationships to the principal. If the agent determines that the power of attorney authorizes the activity, and the power of attorney meets the statutory requirements for an exception from the licensure requirements or the agent's relationship to the principal together with the power of attorney entitles the agent to an exception from the licensing requirements, the agent can proceed to complete real estate transactions on behalf of the principal. In all circumstances, however, an agent acting under a power of attorney should keep in mind that exceptions from the licensing requirements of ORS chapter 696 will likely be construed narrowly in favor of requiring licensure.

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What's New

Roley v. Sammons

197 Or App 349, 105 P 3d 879 (2005)

Roley v. Sammons presents a good summary of when an appeal may be taken from a probate court ruling. Roley attempted to appeal from a "limited judgment" entered by the trial court. The Oregon Court of Appeals dismissed the appeal for lack of jurisdiction, holding that the trial court did not have jurisdiction to enter a limited judgment and in any event *such judgment* was not an appealable judgment.

The court of appeals reviewed prior holdings of the Oregon Supreme Court and concluded that appeals from probate proceedings may be taken in two instances: (1) from a judgment of final distribution or (2) from a declaratory judgment proceeding under ORS chapter 28 as authorized under ORS 111.095(2). The court held that an estate is resolved by a judgment of final distribution and that the trial court's rulings concerning issues that arise during the course of the probate are intermediate determinations and are not appealable, no matter how they are labeled by the trial court. The only exception is the procedure set forth in ORS 111.095(2), which incorporates the declaratory judgment procedures of ORS 28.010 to 28.160.

The court of appeals rejected the appellant's argument that ORCP 67 B, which authorizes a trial judge to render a limited judgment as to fewer than all claims in an action, should apply. The court held that this rule does not override the requirement that to be appealable, the claim must be brought in a declaratory judgment action.

HOT TOPICS IN ESTATE PLANNING

Friday, June 10, 2005 • 9 am - 5 pm

Oregon Convention Center

Measure 37

Family Business Planning with Family Partnerships and Limited Liability Companies

Oregon Inheritance Tax with Practical Drafting Suggestions

Life Insurance Trusts

Malpractice Traps - Recent Developments

Advance Directives

Sponsored by the Estate Planning Section and the Oregon State Bar

Practice Tip: Draft Estate Planning Documents to Allow for Gifts from an Incapacitated Donor

Attorneys often draft estate planning documents with the end goal in mind: passing property to heirs at death with minimal costs and time. However, the documents often lack language that could enable planning if the client becomes incapacitated during his or her lifetime. In certain situations, it may be advisable for someone to have the authority to make gifts of an incapacitated client's property. Having the tools in place to carry out such gifts is essential.

Making gifts of property can be an effective means to accomplish several different goals. Gifts can be used to minimize the value of an estate that will be subject to estate taxes upon the donor's death, to freeze the value of appreciating property for transfer tax purposes, or to qualify a donor for Medicaid benefits to pay for long-term care. If the donor is incapacitated, such gifts can be accomplished through a properly drafted power of attorney. The power of attorney should give the agent the authority to make gifts of an incapacitated principal's property to the agent or others. If the authority to make gifts is included in the power of attorney, the drafter should be careful to spell out the parameters of such gifts and the reasons for which such gifts are authorized. For example, the power of attorney could state that the agent has authority to make gifts of the principal's property for the purpose of reducing the value of the principal's estate to minimize estate taxes upon the donor's death. The power of attorney could list the family members or others who are permissible recipients of such gifts and might put a cap on the amount that could be given in one year, perhaps tying the cap to the annual exclusion. Another power of attorney might authorize gifts for the purpose of enabling the donor or the donor's spouse to qualify for government assistance to pay for the long-term care needs of the donor or the donor's spouse.

Many clients use revocable trusts in their estate plans to avoid probate. If making gifts from a revocable trust may be beneficial, the estate planner should include language in the trust to allow for gifts of trust property. One way to accomplish this is to provide for withdrawals of trust property by either the trustor or a person who is duly authorized to make gifts under a power of attorney. The power of attorney should have a corresponding clause allowing the agent to make withdrawals of trust property from a trust under which the principal is a trustor. The reason for such withdrawals should be spelled out in the trust document. For example, a

joint revocable trust, established by husband and wife as trustors, might provide as follows:

Each Trustor/spouse specifically authorizes the other to withdraw any part of the trust assets, up to the whole thereof, from this trust and to place those assets in his or her name alone as he or she may deem appropriate in his or her absolute discretion. We do not prohibit such self-dealing, and do not consider it a breach of fiduciary duty, because our goal is to prevent (as allowed by federal law) the care cost of one spouse from impoverishing the other. Each Trustor specifically allows the other to designate by Durable Power of Attorney that his or her agent may exercise this total withdrawal power.

If a person is incapacitated and has not previously executed documents to allow someone to make gifts of his or her property, a conservator can be appointed to accomplish the same purpose, under ORS chapter 125. However, a conservator can only make gifts of a protected person's property of up to \$250 per donee per year, not to exceed \$1,000 for all gifts in a calendar year. The conservator must have prior court approval for any other gifts. ORS 125.435.

Of course, in advising a client with regard to making gifts for whatever purpose, a lawyer must advise the client about the consequences of such gifts. The lawyer should be knowledgeable about the amount of the current annual gift tax exclusion and the unified estate tax credit, the necessity for filing a gift tax return, the capital gains tax consequence of the later sale of the property in the hands of the donee, and the civil penalties imposed under Medicaid law for making gifts of property in order to qualify for Medicaid benefits. Careful analysis of each issue will guide the lawyer in advising the client as to whether a gift is appropriate for the client's goals and situation.

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Legislative Watch

The following bills related to probate administration and trust law have been introduced in the 2005 Oregon Legislature. In addition, a number of bills (not reported here) advocate changes to the Oregon inheritance tax. The July issue of this Newsletter will provide information about legislative action taken, including the inheritance tax legislation.

SB 275 – Enacts the Oregon Uniform Trust Code.

SB 276 – Allows trustees to sever trusts (will not be necessary if SB 275 is enacted).

SB 277 – Modifies terminology in Uniform Transfers to Minors Act, changing the word “minor” to “beneficiary” throughout the Act and making other changes.

SB 278 – Identifies persons to act as personal representative for purposes relating to use and disclosure of personal information.

SB 356 – Requires claim by state for recovery of public assistance in small estate proceeding to be presented within four months after affidavit is filed.

SB 392 – Amends slayer statute to provide that a slayer cannot receive property from an heir or devisee of the decedent, unless the heir or devisee specifically provides, in a will or other instrument executed after the death of the decedent, that the property should go to the slayer.

SB 682 – Provides for self-settled spendthrift trusts. Amends the statutory rule against perpetuities to permit trusts to use a 1,000 year perpetuity period for personal property and mineral interests.

HB 2128 – Requires landlord to notify Department of State Lands within 48 hours of learning of the death of a tenant who appears to have died intestate and without known heirs and applies the same notification requirement to a licensed funeral services practitioner.

HB 2289 – Amends the small estate law to permit the filing of supplemental affidavits for the purpose of amending the original affidavit.

HB 2290 – Extends the time for filing annual accounts from 30 days after the anniversary of appointment to 60 days after the anniversary.

HB 2314 — Amends and clarifies duties of conservator following death of protected person. (*See* article in January issue of this newsletter).

HB 2415; SB 106 – Amends slayer statute to create a new category of persons who will not receive property after the death of a decedent. A person convicted of a felony for

physical abuse under ORS 124.105 or financial abuse under ORS 124.110 will be an “abuser” if the death occurs within five years of the abuse. Abusers will be treated like slayers for purposes of the distribution of the decedent’s property.

HB 2547 – Increases the real property limit for filing a small estate affidavit. The limit is increased from \$90,000 to \$150,000, and the limit for the total estate limit is increased from \$140,000 to \$200,000. The personal property limit is not increased.

HB 2632 — Modifies the interest rate payable on general pecuniary devises paid more than one year after appointment of the personal representative. The bill changes the rate from five percent to a floating rate, equal to the auction average rate on 91-day Treasury bills, to be adjusted each November 15 and May 15.

HB 2633 – Clarifies language regarding compensation of personal representatives in probate proceedings. ORS 116.173 (3) provides that, in addition to the ordinary compensation provided by statute, the court may allow extra compensation for “extraordinary and unusual services not ordinarily required of a personal representative in the discharge of a trust”. The bill revises the provision to read: “extraordinary and unusual services not ordinarily required of a personal representative in the performance of duties as a personal representative.” The odd language in the current statute may have resulted during a process of changing the statutes to make them gender neutral. The phrase “...in the discharge of his trust” appeared in the ORS through 1983, but changed without benefit of legislative action to “...in the discharge of a trust” in the 1985 edition of the ORS. (Thanks to Ken Sherman and Mary Unruh for tracing the probable historical reason for the language.)

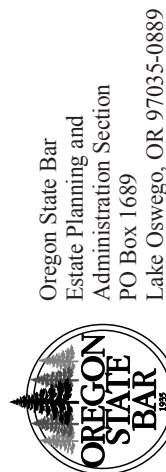
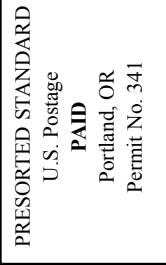
HB 2978 – Permits a court entering a judgment of annulment, separation or dissolution of marriage to order revocation of a designation of beneficiary made by the principal in favor of his or her spouse or a relative of the spouse in a life insurance policy or under certain retirement plans or certain investment and bank accounts.

HB 3352 – Provides that a parent of an intestate decedent will not inherit if the decedent lacked capacity to make a will for the decedent’s entire life and if the parent failed to provide support for the decedent for 10 years or more before the decedent reached age 18 (unless the parent adopted the child when the child was eight years old or older).

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CALENDAR OF SEMINARS & EVENTS

- May 5-7, 2005 (Sponsored by the National Law Foundation) **The Great Western Tax & Estate Planning Conference**, The Flamingo Hotel, Las Vegas, NV. Telephone: (302) 656-4757.
- June 1-3, 2005 (Sponsored by ALI-ABA) Basic Estate and Gift Taxation and Planning, Mills House Hotel, Charleston, SC. Telephone: (800) CLE-NEWS.
- June 10, 2005 (Sponsored by Oregon State Bar) **Hot Topics in Estate Planning**, Portland, OR. Telephone: (503) 684-7413.
- June 20-24, 2005 (Sponsored by ALI-ABA, Cosponsored by CLEW): **Estate Planning in Depth**, Plus Sunday afternoon (June 19) session on **Wealth Transfer Taxation**, Madison, WI. Telephone: (800) CLE-NEWS.
- June 27-July 1, 2005 and continuing July 18-21, 2005 (Sponsored by ALI-ABA & cosponsored by the ABA Section of Real Property, Probate and Trust Law) **Skills Training for Estate Planners (STEP)**, Emory University School of Law, Atlanta. Telephone: (800) CLE-NEWS.
- July 13-15, 2005 (Sponsored by ALI-ABA) **Estate Planning for the Family Business Owner**, Boston, MA. Telephone: (800) CLE-NEWS.
- July 18-21, 2005 (Sponsored by ALI-ABA & co-sponsored by the ABA Section of Real Property, **Probate and Trust Law**) **Skills Training for Estate Planners (STEP)—Session Two**, Emory University School of Law, Atlanta. Telephone: (800) CLE-NEWS.
- July 21-22, 2005 (Sponsored by ALI-ABA) **Representing Estate and Trust Beneficiaries and Fiduciaries**, San Francisco, CA. Telephone: (800) CLE-NEWS.
- July 27-30, 2005 (Sponsored by ALI-ABA) **Modern Real Estate Transactions**, Boston, MA. Telephone: (800) CLE-NEWS.
- August 25-26, 2005 (Sponsored by ALI-ABA) **International Trust and Estate Planning**, Seattle, WA. Telephone: (800) CLE-NEWS.
- September 22-24, 2005 (Sponsored by ALI-ABA) **Creative Tax Planning for Real Estate Transactions**, San Francisco, CA. Telephone: (800) CLE-NEWS.
- October 27-28, 2005 (Sponsored by PLI) **36th Annual Estate Planning Institute**, PLI California Center, San Francisco, CA. Telephone: (800) 260-4PLI.
- November 14-18, 2005 (Sponsored by ALI-ABA) **Planning Techniques for Large Estates** (limited enrollment), San Francisco, CA. Telephone: (800) CLE-NEWS.



Oregon Estate Planning and
Administration Newsletter

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