SPOKANE
ESTATE PLANNING
COUNCIL

September Dinner Meeting

Date: Tuesday, September 13, 2016

Time: 5:15 p.m. to 7:30 p.m.

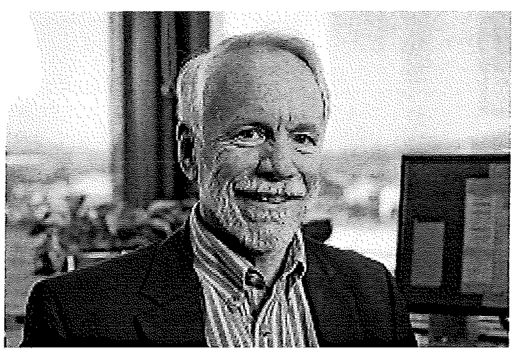
Join us at our New Location

Gonzaga University in the Hemmingson Center.

For Map & Parking please visit
http://www.spokaneepc.org/events/event/13592

The Practical Implications of the Regulations Restricting Valuations Discounts for Estate and Gift Tax Purposes

Presented by
Thomas M. Culbertson



The 2016 Proposed regulations related to section 2704 may affect certain valuation discounts used by planners helping their clients discount LLC interests among other situations. This program will discuss:

- **Proposed Regulations:**
  - **When will they be effective?**
  - **What do they purport to limit?**
  - **Existing judicial or regulatory limitations on proposal?**
  - **How is this different than current law?**

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- **Validity and historic justification of valuation discounts.**
- **Planning considerations. Documentation? Accelerated transfers?**
- **Impact on valuation professionals and appraisal documentation?**

THOMAS M. CULBERTSON is a principal in the Spokane office of Lukins & Annis, PS, practicing in both Washington and Idaho. He received his B.A. from Princeton University (1971), his J.D. from the University of Hawaii (1977), and his LL.M. in Taxation from the University of Denver (1990). He is a fellow in the American College of Trust and Estate Counsel, a past chair of the Real Property, Probate & Trust Section of the WSBA, past executive committee member of the Taxation Section, and past chair and current member of that section's Estate & Gift Tax Committee. Mr. Culbertson has served as a member of numerous WSBA task forces dealing with such things as the Uniform Tax Apportionment Act, the Uniform Trust Code, the Uniform Principal and Income Act, and state administrative rules concerning state QTIP elections, and recent legislation regarding directed trusts and trustee delegation. He is also co-editor in chief of the WSBA Estate Planning, Probate and Trust Administration Deskbook scheduled to be published in 2017.

To Print the meeting documents please visit
http://www.spokaneepc.org/events/event/13589

Continuing Education Credits MCLE & CFP are both approved for 1 credit hour.
Insurance Credit will not be approved for this meeting.

Proposed New Members

Raquel Ramage, Columbia Trust Company
Sponsored by
Diane Kiepe & Kjirstin Graham

Jennipher Ama, Family First Senior Care
Sponsored by
David Wolf & Paul Viren

Kathleen Langenheim, Spokane Symphony
Sponsored by
David Green & Paul Viren

Kristen Gerety, Anastasi, Moore & Martin
Sponsored by
Kim Weller & Scott Martin

Jeffrey Zappone, Chair Six Financial Planning
Sponsored by
David M. Knutson & William O. Etter

Megan Lewis, Megan Lewis Law, PLLC
Sponsored by
Kevin Sell & Tracy Barton

Peter Moye, Workland & Witherspoon PLLC
Sponsored by
Peter Witherspoon & Jessica Allen

2016-2017
Membership Renewal

Spokane Estate Planning Council 2016-2017 program year and ask for your membership renewal. The 2016-2017 dues are the same at $255 for Regular members, and $170 for both Emeritus and Waiting List Members.

Thank you for renewing your membership by Tuesday, September 13, 2016.

To renew your membership, please click on link:

http://www.spokaneepc.org/members/renewal

You can renew your membership online and pay by credit card or mail a check to:

Spokane Estate Planning Council
P.O. Box 1656
Spokane, WA 99210-1656

Continuing Education Credits
Your membership includes continuing education credits for our four dinner meetings,

as well as our full-day seminar in May. Topics and speakers will be announced soon.

Please Save the Date
September 13, 2016
November 08, 2016
January 10, 2017
March 14, 2017

Claim your SEPC Profile!

All members are listed by profession in our exclusive online membership directory, which serves as a quick resource for contact information and referral opportunities. You can enhance your listing with a professional photo and 25-30 word description of your practice.

Please visit your profile to ensure your profile is up to date.

http://www.spokaneepc.org/members/directory

If you do not recall you user name and password, please email admin@spokaneepc.org to request.

Networking - Meet and get to know the top estate planning professionals in our area. A social hour is held before each dinner meeting to allow networking and interaction between other members.

Join a Committee - Our Membership and Program Committees are looking for new members. The Membership Committee meets 4-5 times during the year to review new membership applications.

The Program Committee meets 1-3 times during the summer months to discuss topics for our dinner meetings. If you would like to join, or have a topic to share please email admin@spokaneepc.org

SEPC Website Links

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SEPC Contact Information

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