

55th Annual Hawaii Tax Institute
Hawaii Tax Institute Foundation & Chaminade University of Honolulu

Legal/CPE Ethics Programs = 8.5 hours

November 4 – November 8, 2018

Name of Ethics Programs	Additional Descriptions	Date/Credit Hour Requested
<p>Pre-Conference Workshop - Setting the Stage: An Interview with Judges about the Dangers and Difficulties of Wealth Transfer at Death and Ethical Considerations</p>	<p>An invaluable, interactive discussion with a presiding probate judge and a former presiding probate judge (now mediator) into what really goes on behind the bench and during a mediation. Learn first-hand why certain cases are very difficult to settle and why outcomes during this process can be very uncertain. The interview will be conducted by an experienced attorney who will identify a multitude of wealth transfer issues at death so wealth transfer advisers can better advise their clients about the obstacles, ethical considerations and dangers that may arise when engaging in a mediated and/or court process.</p>	<p>11/5/18 6:30 am – 8:00 am CPE – Legal Ethics 90 minutes SPEAKERS: David J. Cowan, Judge Los Angeles County Superior Court Arnold H. Gold, Judge, Retired Alternative Resolution Centers, LLC Laura A. Zwicker, Attorney Greenberg Glusker Fields Claman & Machtinger LLP</p>
<p>Unique Issues, Pitfalls and Potential Nightmares for Individual and Professional Fiduciaries Holding a Closely Held Business and Ethical Considerations</p>	<p>This presentation will discuss the implications of trusts holding closely held business interests, including the conflicts of interests and the competing duties of a fiduciary to its beneficiaries as compared to a corporate officer to the business, and what ethical and practical problems wearing both hats might cause. Explore the complexities arising when fiduciaries hold interests in closely held entities, particularly the differences between holding minority interests and holding controlling interests. This presentation will also include practical implications, in the context of discussion of cases from across the country.</p>	<p>11/5/18 10:00 am– 11:00 am CPE – Legal Ethics 60 minutes SPEAKER: Jeremiah Doyle, Senior VP BNY Mellon Wealth Management Stephanie Loomis-Price, Attorney Winstead PC Michael Yi, Managing Director Newport Valuations</p>
<p>The Wealth Transfer Intersection and Conflicts: Your Role as Trusted Advisor</p>	<p>Tax, financial and estate planning are fundamental to transferring assets to beneficiaries. Just as important, and often overlooked, is the preparation of children and grandchildren to receive wealth and the ethical responsibilities and ethical conflicts that come with it. This session explores ways wealth transfer advisors can help families prosper and thrive from generation to generation. Topics include recognizing and addressing the challenges and conflicts of successfully transferring wealth to next generations, leveraging strategies to create family legacy, and using charitable giving as a pathway to enduring family harmony and unity.</p>	<p>11/6/18 1:30 pm – 2:30 pm CPE – Legal Ethics 60 minutes SPEAKER: Joseph Bui, Vice President Fidelity Charitable Joline Godfrey, Author Raising Financially Fit Kids Lisa D. Snyder, Attorney Legacy Strategist First Republic</p>

<p>Going Off the Rails: How To Deal with Difficult/Uncooperative Clients</p>	<p>Isn't it great that all of our clients listen to everything we say, follow our advice exactly, stay out of trouble, pay us the moment they receive the bill, and are delighted with our service? Well, we can dream, can't we? This workshop will consider the practical, legal, and ethical issues that can arise when a client appears to be veering off course, or actually does so, whether deliberately or not. The discussion will include situations in which the client is a trustee or other fiduciary. As Wealth Transfer Advisors, we have duties to our clients, but we must also protect our reputations, practices, and financial well-being.</p>	<p>11/6/18 2:30 pm– 3:30 pm</p> <p>CPE – Legal Ethics</p> <p>60 minutes</p> <p>SPEAKER: Arnold H. Gold, Judge, Retired Alternative Resolution Centers, LLC</p> <p>John T. Rogers, Jr., Attorney Rogers Trust Law</p>
<p>Challenging Mom or Dad's Wishes before They Die Can Be Risky Business</p>	<p>When financial and healthcare decisions lead to conflict between and among elderly parents and their children, the decision to initiate litigation is often fraught with risk. Fractured families, costly attorneys' fees, ethical considerations and the potential for a disinherited litigant must be weighed against the potential benefits of initiating litigation during a parent's lifetime, particularly in elder abuse situations, where the capacity of an aging parent is in question, or where post-death litigation is inevitable. This session will examine common scenarios triggering pre-death litigation, the propriety of doing so, risks and benefits of initiating a pre-death contest, and other pre-death litigation, and trends across the country.</p>	<p>11/7/18 9:15 am– 10:15 am</p> <p>CPE – Legal Ethics</p> <p>60 minutes</p> <p>SPEAKER: Robert Barton, Attorney Holland & Knight</p> <p>David J. Cowan, Judge Los Angeles County Superior Court</p> <p>Vivian L. Thoreen, Attorney Holland & Knight</p>
<p>The Ever-Evolving Ramifications of Joint Spousal Trusts</p>	<p>Joint spousal trusts have been a staple of the wealth transfer practice in community property states for decades. With the advent of portability and higher estate tax exemptions, the use of joint spousal trusts is growing in common law states. In addition, ten states (from Virginia to Hawaii) with tenancy by the entirety laws have implemented "qualified joint spousal trust" statutes, which allow the use of revocable trusts with continued creditor protection. The session will compare and contrast all of these techniques and discuss the ethical considerations thereunder.</p>	<p>11/7/18 2:30 pm– 3:30 pm</p> <p>CPE – Legal Ethics</p> <p>60 minutes</p> <p>SPEAKER: Robert Kirkland, Attorney Kirkland Woods & Martinsen</p> <p>Susan von Herrmann, Attorney Perkins Coie LLP</p>
<p>The New Frontier in Fiduciary Litigation: Contingency Fee Arrangements</p>	<p>A discussion of the increasing practice of using contingency fee arrangements to represent trustees, executors, and beneficiaries who otherwise do not have the financial means to pay for legal services on an hourly basis. This topic explores who can use contingency fee arrangements, how contingency fee agreements are typically structured, how they can be effectively used in trust, will, and estate litigation, and the practical and ethical implications and potential conflict of interest for professionals and their clients.</p>	<p>11/7/18 2:30 pm– 3:30 pm</p> <p>CPE – Legal Ethics</p> <p>60 minutes</p> <p>SPEAKER: Stewart R. Albertson, Attorney Albertson & Davidson LLP</p> <p>Keith A. Davidson, Attorney Albertson & Davidson LLP</p>
<p>Family Dynamics and Intergenerational Conflict: Preserving Family Wealth and Harmony</p>	<p>Under the hard glass of the "money magnifier", the unique qualitative issues and challenges of wealth in families come to the forefront. This presentation highlights some practical tools to help wealth transfer advisors navigate the sometimes rocky landscape, including understanding money beliefs and associations; fundamentals of trust beneficiary communications, designing family meetings, drafting family mission statements, ethical considerations, and other tools for advisors working with financial families.</p>	<p>11/7/18 4:00 pm– 5:00 pm</p> <p>CPE – Legal Ethics</p> <p>60 minutes</p> <p>SPEAKER: Joline Godfrey, Author Raising Financially Fit Kids</p> <p>Susan P. Rounds, Attorney Director Deutsche Bank Trust Company Americas</p>