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### 1.0 Law & Legal CLE Credit – A/V Approval #1082780

Recording Date – October 19, 2017

Recording Availability – October 12, 2018

Meeting Location	Date	Time	Topic
King County Bar Association 1200 Fifth Avenue - Suite 700 Seattle, WA	<b>Thursday, October 19, 2017</b>	12:00 PM to 1:15 PM	Tax Considerations in Estate Planning and the Administration of Trusts and Estates

#### AGENDA

**12:00 PM** Introduction

**12:10 PM** Presentation: ‘Tax Considerations in Estate Planning and the Administration of Trusts and Estates’, by Patrick Carter, Flaccus Law

- **The (Federal) Unified Tax Credit**
  - Estate Tax
  - Gift Tax
  - IRS Form 709
- **The Double Step Up in Basis**
  - Qualified Terminable Interest Property
  - IRS Form 706
  - Washington Estate Tax Return
  - The 99% Federal and 1% Washington QTIP procedure
  - Using TEDRA to facilitate the process;

**1:15 PM** Adjourn

#### SPEAKER BIOGRAPHY

**Patrick Carter, Flaccus Law** - Patrick graduated magna cum laude from Seattle University School of Law, where he was on Law Review and interned with Judge Thomas Zilly in the Western District of Washington. Patrick also holds an M.A. in Counseling Psychology from Bastyr University and an LL.M. in Taxation from the University of Washington. While at UW Patrick participated in the Low Income Taxpayer Clinic, where he was recognized for his work by the Clinical Legal Education Association, a national group. Patrick currently works on estate planning, tax controversies, probate, and trusts and

estates. Before law school he worked as a family and mental health therapist. He lives in Seattle with family, including his rambunctious 3 year old son.