

16th Annual Probate Administration Afternoon Session

October 23, 2020

AGENDA

- 0:00:05-0:30:05** **Testamentary Trust Funding and Elections for Estate and Estate Income Taxes**
Anthony J. McCormick | Perkins Coie LLP
- 0:30:05-0:59:28** **Estate Income Tax Elections**
Anton B. Cauthorn | Reed Longyear Malnati & Ahrens, PLLC
- 0:59:28-1:28:28** **Estate Accountings**
Johanna M. Coolbaugh | Karr Tuttle Campbell
- 1:28:28-1:56:12** **Identifying and Administering Non-Probate Assets**
M. Owen Gabrielson | Farr Law Group, PLLC
- 1:56:12-2:12:51** **Marshalling Assets and Preparing the Inventory**
Eric E. Brunstrom | Aiken St. Louis & Siljeg PS
- 2:12:51-2:36:39** **Closing Estates**
Miriam J. Ayoub | Law Office of Michelle Lynn Graunke
- 2:36:39-3:04:08** **Probate Practice in the Ex Parte Department**
Commissioner Henry H. Judson, III | King County Superior Court
- 3:04:08-3:20:16** **Question and Answer Panel**

FACULTY CHAIRS

MICHAEL J. LONGYEAR
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MICHAEL J. LONGYEAR has over 26 years of experience helping clients make important decisions regarding their personal and estate planning, guardianship proceedings, probate and trust administration, as well as elder law issues. He also devotes part of his legal practice to related real estate and business organization management matters. Michael was recognized as a 2019 Super Lawyer by Washington Law & Politics Magazine, as has been named as a Super Lawyer since 2014 and from 2001 to 2010. He was also named Seattle Best Lawyer in 2001 and 2003 by Seattle magazine. He has received the Highest Possible Peer Review Rating in Trusts & Estates from Martindale-Hubbell for being rated AV Preeminent by his peers. Michael is past chair of the Real Property, Probate & Trust section of the King County Bar Association (KCBA) and is a member of the Estate Planning Council of Seattle and Northwest Family Business Advisors. He has served on the executive committee of the Real Property, Probate and Trust Section of the Washington State Bar Association (WSBA). He has been recognized for his experience in the area of guardianship and served on the Washington Supreme Court Certified Professional Guardian Board from 2001 to 2008. He is a Certified Professional Guardian and serves as guardian of the estate, trustee, and estate administrator in routine and contested matters. He is a Past-Chair of the King County Bar Association Guardianship and Elder Law Section, and is a Past Co-Chair of the Title 11.88 Mandatory Guardian ad Litem Training Program. He is a past Co-Chair of the King County Settlement Guardian ad Litem (SPR 98.16W) Training Program. Michael is a Past-Chair of the Elder Law Section of the Washington State Bar Association and served on the Executive Committee from 1999 to 2008 and 2015 to present.

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KEN KILBREATH is Senior Vice President at Key Private Bank. Ken advises high net worth families, business owners and corporate executives on all aspects of their wealth and estate planning. Ken leads teams of specialists who provide investment, trust, private banking and wealth planning services to their clients throughout the region. He was a shareholder at the law firm of Inslee, Best, Doezie & Ryder where his practice included estate and trust planning, tax planning and business succession planning. Ken is a fellow of the American College of Trust and Estate Counsel (ACTEC) and Past President of the East King County Estate Planning Council. Ken received his J.D. from Seattle University School of Law and his LL.M. in taxation from the University of Washington School of Law. Ken has also attended the University of Chicago-Booth school of Business for executive training and has obtained the Certified Private Wealth Advisor® designation for high net-worth wealth management. Ken is involved in a variety of community activities including serving on the board of directors for Bellevue LifeSpring and Lawyers Helping Hungry Children.

DISTINGUISHED FACULTY

MIRIAM J. AYOUB

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MIRIAM J. AYOUB is an Associate Attorney at the Law Office of Michelle L. Graunke. Miriam graduated from Seattle University School of Law in 2011, and has been practicing in the Seattle area with a focus on Elder Law since that time. Miriam also serves as Guardian ad Litem in guardianship and probate matters. Miriam is a member and past Chair of the Guardianship and Elder Law Section of the King County Bar Association. She is also a member and Chair-Elect of the Elder Law Section of the Washington State Bar Association. Miriam also is a former adjunct professor at Seattle University School of Law.

ERIC E. BRUNSTROM

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ERIC E. BRUNSTROM focuses his practice on trust, probate, fiduciary, and guardianship litigation and administration as well as matters brought under TEDRA and the vulnerable adult statute. Prior to joining Aiken St. Louis & Siljeg, P.S. in 2016, Eric was a partner at Reed, Longyear, Malnati and Ahrens, PLLC and Tarutis & Brunstrom, PS. He currently serves as a *Pro-Tempore* Ex Parte Commissioner for the King County Superior Court. He also serves as a Guardian ad Litem for Probate, Litigation, and Settlement matters for the King County Superior Court. He was the 2016/2017 Chair of the Guardianship and Elder Law Section GELS of the KCBA and is a current Program Co-Chair. He is an Outreach Co-chair for the WSBA Elder Law Section and a member of the Real Property, Probate, and Trust Law section of the KCBA. He served as a Vice-Chair on the Task Force on Substance Use Disorders & Mental Health of the Health Law Section of the ABA and as a Co-Chair of the Professional Licensure Subsection of the WSBA Health Law Section. He is admitted to practice in Washington, the Western District of Washington, and Ninth Circuit Court of Appeals.

ANTON B. CAUTHORN
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ANTON B. CAUTHORN focuses his practice on estate planning, probate, tax law, and small business planning. Licensed to practice law in Washington and California, Anton works with clients in both states to create estate plans tailored to their specific needs. Anton focuses his practice on helping clients develop proactive planning solutions in the areas of estate planning, tax, and business. Whether drafting wills and trusts, estate tax plans, or coordinating a business exit strategy with an estate, Anton works personally with clients to ensure their goals are met and their plans create security and peace of mind. Anton holds a B.A. degree in English from the University of Washington and a Juris Doctor degree (cum laude) from the University of San Diego School of Law where he was a Lead Articles Editor for the San Diego Law Review. In addition, Anton obtained a Masters of Laws degree (LL.M.) in the area of Tax law with a focus on estate tax planning and small business planning. Prior to joining Reed Longyear, Anton founded a solo estate planning law firm in Santa Monica, California and worked at Rehberg Law Group, a boutique estate planning law firm in Seattle. When not practicing law, Anton is an active outdoors enthusiast spending his weekends hiking and climbing in the Cascades. He is also a member of the Cystic Fibrosis Foundation and volunteers for the Foundation's annual Breath of Life Gala.

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JOHANNA M. COOLBAUGH'S practice focuses on estate planning for a broad range of clients, from young families who are just starting out to high net worth families in need of sophisticated estate and business succession planning. In addition to her estate planning practice, she advises individual and professional fiduciaries in their roles as trustees, executors, and attorneys-in-fact, and also advises individuals and professional fiduciaries in complex trust and estate litigation. She is a member of both the Tax, Trusts and Estates group and the Litigation group at Karr Tuttle Campbell.

Ms. Coolbaugh graduated summa cum laude from Seattle University School of Law, where she served as the Executive Editor of the Seattle University Law Review. Prior to joining the firm, Ms. Coolbaugh worked for the Honorable Robert J. Bryan as a Judicial Extern in Federal District Court for the Western District of Washington. Ms. Coolbaugh was awarded membership in the Phi Beta Kappa Society and graduated from the University of Washington with a Bachelor of Arts in English.

Ms. Coolbaugh was selected by her peers as a "Rising Star" in 2011 and 2012 and as a "Super Lawyer" in every year thereafter, an honor that is awarded to no more than five percent of the lawyers in the State of Washington. She is a member of the WSBA Estate and Gift Tax Committee and a member of the Seattle Estate Planning Council. Ms. Coolbaugh is active in the King County Bar Association and regularly volunteers at the YWCA Seattle Emergency Housing Services Clinic and at the First Responder's Will Clinic. Ms. Coolbaugh serves on the Board of Directors of EarthCorps, a nonprofit dedicated to building a global community of leaders through local environmental service.

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OWEN GABRIELSON's practices trust and estate litigation and probate/trust administration with Farr Law Group in Enumclaw. Before joining Farr Law Group in 2010, Owen spent two years as a commercial litigator at a national law firm, Holland & Knight, and five years with the Seattle firm, Graham & Dunn, where his practice focused on representing financial institutions. Every year from 2008 through 2016 Owen's peers voted him a "Rising Star" in Washington Law & Politics and Super Lawyers magazines and a Washington SuperLawyer in 2019 and 2020. Owen is a Fellow with the Litigation Counsel of America and the American Bar Foundation.

HENRY H. JUDSON, III, COMMISSIONER
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COMMISSIONER JUDSON was appointed as a Constitutional Commissioner to the King County Superior Court in July 2014. He currently serves in the Ex Parte/Probate Department at the King County Courthouse in Seattle. Prior to his appointment he focused his practice in the areas of Guardianship, Probate, Trusts and Elder Law. He was a certified professional Guardian, and served as a Guardian of the Person and/or Estate of Incapacitated Persons, a Guardian ad Litem, Trustee and Personal Representative of Decedent's estates upon court appointment. From 2007 through 2009 he served as a Co-Chair of the King County Bar Association's Title 11 Guardianship GAL Program. Commissioner Judson received his B.A. from Pomona College in 1977 and his J.D. from the Northwestern School of Law of Lewis and Clark College in 1980.

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ANTHONY (TONY) MCCORMICK is a counsel with the firm's Trust & Estate Planning practice. Tony counsels his clients in both the tax and non-tax aspects of estate planning, with a specific focus on estate planning strategies to efficiently minimize taxes through the creation of wills, trusts, business entities, and charitable organizations and the use of gifts, sales, and other wealth-transfer strategies. Tony's practice also includes advising individuals and tax-exempt organizations on the wide range of legal issues affecting charitable giving, the formation of nonprofit organizations, and the organizational steps required to maintain a charitable organization's tax exempt status.

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MARY ANNE VANCE focuses her practice on estate planning, trusts, and probate law at Reed Longyear Malnati and Ahrens. She enjoys helping people find comfortable solutions to their estate planning and probate concerns.

Mary Anne has represented a wide variety of clients, helping them organize their estates and care for their family members. Estate Planning for blended families can be especially challenging for families wanting to be "fair" to children from a prior marriage. Mary Anne offers surprisingly direct solutions to help parents care for both their earlier born children and their new spouse.

Mary Anne is grateful that her clients give her the opportunity to help them at difficult times. The passing of a loved one is one of life's most difficult challenges. Mary Anne helps family members navigate probate laws, so that they can focus on what is most important to them.

Mary Anne is the co-author of the Probate and Estate Planning chapters of Butterworth's *Washington Civil Practice Deskbook*. She has chaired and spoken at many legal seminars sponsored by the Washington State and King County Bar Associations. She was voted "Super Lawyer" by the readers of *Washington Law and Politics Magazine*, voted one of Seattle's "Top Attorneys" by *Seattle Magazine* and voted a Top Lawyer and Super Lawyer in 2019 by *Seattle Met Magazine*. Ms. Vance graduated from Northwestern University School of Law in Chicago, Illinois.