

# ESTATE PLANNING AND ADMINISTRATION

Advance the knowledge and practical skills you need to navigate complex estate planning and administration issues.

This intensive workshop is designed for both experienced practitioners who want to update their knowledge and skills, and newer practitioners who are looking to build a strong foundation in this area of law. You will explore topics geared to help you confidently advise your clients, including:

- How to determine an appropriate fee structure for your client
- Techniques for substantiating capacity
- Key principles for drafting wills, including drafting in special circumstances
- Strategies to avoid or reduce probate fees and tax liabilities

Register today at:

[osgoodepd.ca/estateplanning](http://osgoodepd.ca/estateplanning)

## Program Chair

Rachel L. Blumenfeld  
Aird & Berlis LLP

## Date and Time

October 30, November 6 &  
November 13, 2018  
6:00 p.m. – 8:45 p.m. EDT/EST  
In Person or Webcast

## Location

Osgoode Professional  
Development  
1 Dundas St. West, 26th Floor  
Toronto, ON

# Estate Planning and Administration

Over three evenings, using case studies and real-life examples, our expert faculty will lead you through the most pressing practice issues while critically analyzing and applying the law. Through interactive discussion and vigorous coverage of core concepts, you will explore the latest developments and complex challenges frequently encountered by estate practitioners. This engaging and popular approach will afford plenty of opportunities for questions and discussion.

## Topics Include

- Managing unusual applications for Certificates of Appointment
- Effectively using testamentary trusts
- Execution requirements and reporting obligations
- Identifying and proactively managing risks and problems in intestacies
- Efficiently winding up an estate administration
- *Estate Administration Tax Act* reporting requirements

Participants will benefit from the experience and insight of top practitioners who deal with these issues on a daily basis. You'll also walk away from the program with **precedents and materials that can be immediately used in your practice** – a valuable resource long after the workshop is over!

## Who Should Attend?

Both experienced wills and estates practitioners who want to refresh their knowledge of the basics and those newer to wills and estates practice.

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[osgoodepd.ca/estateplanning](https://osgoodepd.ca/estateplanning)

## Agenda

### SESSION ONE: TUESDAY, OCTOBER 30

Session One will provide you with the foundational knowledge you need to maximize your understanding of issues. Learn best practices to manage the nuances of opening an estate file, which will start you off on the right path with your client. Our expert faculty will also take you through an overview of key estate planning tax issues to consider in future drafting and estate administration scenarios.

**5:30 p.m.**

**Registration and Dinner**

**6:00 p.m.**

**Welcome and Introduction from the Faculty**

**6:05 p.m.**

**Estate Planning and Administration:  
Initial Considerations**

- Questions to ask your client and why
- Identifying conflicts and joint retainer issues
- Substantiating capacity – what is your responsibility?
  - What are the red flags?
  - Obligation of the legal advisor to ask probing questions
  - How you can protect yourself
- Dealing with undue influence leading to will changes
- How to choose the right executor and trustee
- Are your client's instructions problematic for public policy?

**Overview of Key Estate Planning Tax Issues**

- What is a "Graduated Rate Estate", and how to ensure GRE status
- The taxation of testamentary trusts – working with the GRE rules
  - Spousal
  - Disabled beneficiaries and "Qualified Disability Trusts"
  - Trusts for "spendthrift" and minor children
  - New rules on trusts for principal residences
  - Income-splitting

- Charitable bequests and estate donations – understanding and implementing the rules

*Note: A 15-minute refreshment break will be incorporated into the session*

**8:45 p.m.**

### Session One Adjourns

## SESSION TWO: TUESDAY, NOVEMBER 6

This session will systematically take you through the drafting, execution and reporting stages while providing you with the tools that will give you the confidence to tackle various drafting challenges. Gain an understanding of the formal post-drafting requirements for execution to ensure validity of the will. Finally, this session will discuss tips and practice points for reporting and follow-up obligations after the will is signed.

**5:30 p.m.**

### Registration and Dinner

**6:00 p.m.**

### Welcome and Introduction from the Faculty

**6:05 p.m.**

### Drafting, Execution and Reporting

- The use of memoranda in wills – when is this appropriate?
- Multiple wills: When to use and how to draft
- Tips for advising on and drafting multi-jurisdictional wills
- Insurance designations and insurance trusts
- RRSP, RRIF and TFSA designations: if and how should these be included in the will?
- Preferential treatment to one beneficiary re discretionary powers
- Hotchpotting debts and advances
- Drafting second death provisions in “mirror” wills

- Avoiding common errors when dealing with complex situations, including:

- Real property
- Private companies
- Foreign assets
- Cottages

- When to use anti-lapse provisions
- Getting a will signed in difficult situations
- Keeping a proper file – what documents you need to retain and why
- Final reporting letter – how to draft and what to include
- Where the will should be kept
- What are your obligations to follow up with the client?
- Techniques to avoid negligence claims
- Ethical and practice management issues relating to the disclosure of notes and records
- Continuing the relationship: Practice tips on being retained for estate administration services

*Note: A 15-minute refreshment break will be incorporated into the session*

**8:45 p.m.**

### Session Two Adjourns

## SESSION THREE: TUESDAY, NOVEMBER 13

All aspects of estate administration will be discussed, from opening to winding up a file and everything in between. Our expert faculty will provide you with guidance on the hard questions while imparting valuable practice management advice, including tips on how to protect yourself and your client.

**5:30 p.m.**

### Registration and Dinner

**6:00 p.m.**

### Welcome and Introduction from the Faculty

**6:05 p.m.**

### Estate Administration

- Opening the file – how many separate files should be opened?
- Who is your client?
- Initial determination of assets and liabilities – which assets form part of the estate?
- When is probate required?
- When to use various probate avoidance techniques
- Tips for advising and reporting to the estate trustee
- Disclosure issues – what are the beneficiaries entitled to know?
- Applications for Certificates of Appointment: what you need to know
- How to comply with the *Estate Administration Tax Act*
- Gathering and managing the assets – special considerations for real property and business interests
- Securing and administering the assets (with and without a certificate)
- Distributing legacies and residuary distributions
- Best practices for protecting yourself and your client
- Income tax and the CRA

- Executor’s compensation versus legal fees – where is the line and who decides?

- Ascertainment of heirs on intestacy – what is the ranking order?
- How to deal effectively with debtors and creditors in a bankruptcy or an insolvent estate
- Potential liability issues facing the estate trustee

*Note: A 15-minute refreshment break will be incorporated into the session*

**8:45 p.m.**

### Program Concludes

## Chair

Rachel Blumenfeld  
Aird & Berlis LLP

## Faculty

Lucinda Main  
Beard Winter LLP

Ambie Edgar-Chana  
Edgar Chana Law

## Past attendees say it best:

*“Well organized, thorough and extremely useful for both new and experienced counsel.”*

Deanna L. Sgro  
General Counsel, Affinity Global

*“Very personable speakers kept issues practical and provided many helpful examples.”*

Valerie J. Tingey  
Valerie J. Tingey Professional Corporation

*“Great faculty, interesting anecdotes, very knowledgeable.”*

Jenny Kirshen  
Associate, Gene Colman Family Law Centre

## Registration Details

Fee per Delegate  
**\$795 plus HST**

Fees include attendance, program materials, dinner and break refreshments. Group discounts are available. Visit [www.osgoodepd.ca/group-discounts](http://www.osgoodepd.ca/group-discounts) for details. Please inquire about financial assistance.

### Program Changes

We will make every effort to present the program as advertised, but it may be necessary to change the date, location, speakers or content with little or no notice. In the event of program cancellation, York University's and Osgoode Hall Law School's liability is limited to reimbursement of paid fees.

### Cancellations and Substitutions

Substitution of registrants is permitted at any time. If you are unable to find a substitute, a full refund is available if a cancellation request is received in writing 14 days prior to the program date. If a cancellation request is made with less than 14 days notice, a \$75 administration fee will apply. No other refund is available.



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Eligible CPD Hours: LSO (ON): 8h 10m CPD (5h 10m Substantive, 3h Professionalism).

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[osgoodepd.ca](http://osgoodepd.ca)

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