WSBA CLE #27497 WEB



Probate and Trust — Fall 2026

WEDNESDAY, DECEMBER 16, 2026

Approved for 4.0 CLE credits
(3.0 Law and Legal Procedure, 1.0 Ethics - Equity).
$134 - RPPT Section Members / New Members*
$159 - Standard/Non-Section Members
$159 - Join the Section ($25) and register at the Section rate ($134)

Washington State Bar Association
1325 Fourth Ave., Suite 600 | Seattle, WA 98101

WEBCAST ONLY

DESCRIPTION

Presented in partnership with the WSBA Real Property, Probate and Trust Section

Spend the morning online with your Probate and Trust colleagues. This CLE is full of practical strategies and insights that you can put into practice right away. Discover new ideas, smart approaches, and helpful tips for navigating both the unexpected and the everyday complexities of estate planning, probate, and trust administration. Leave inspired, informed, and ready to start the new year strong!

CO-CHAIRS
Shreya Ley – *Layroots, LLC, Seattle*
Chadwick Proctor – *Schwab Wealth Advisory, Inc., Seattle*

WASHINGTON STATE BAR ASSOCIATION

SCHEDULE

8:40 a.m. > Webcast Log-In Opens

8:55 a.m. > Welcome and Introductions by Program Co-Chairs
- **Shreya Ley** – *Layroots, LLC, Seattle*
- **Chadwick Proctor** – *Schwab Wealth Advisory, Inc., Seattle*

9:00 a.m. > Religion & Diversity in Estate Planning
60 minutes, 1.0 credits Ethics - Equity
As a trust and estate planning professional, you have the rare opportunity to get a glimpse into the personal values and beliefs of your clients. When an estate planning attorney is working with someone strong in their faith, especially when that client has a different faith than that of the attorney, doesn't the attorney provide a greater service to the client with an understanding of how the client's faith might impact their estate plan? This presentation discusses how the religious requirements of Christianity, Islam and Judaism may impact the estate planning for clients who practice those faiths. The ethical implications of those requirements will also be discussed.
- **Stacy Singer** – *Northern Trust, Chicago, IL*

10:00 a.m. > Beyond Traditional Estate Planning: Leveraging Premium Financing for Wealth Transfer, Philanthropy & Business Succession
60 minutes, 1.0 credits L&LP
Explore how premium-financed life insurance can enhance estate planning strategies for high-net-worth individuals and families. This presentation will highlight how leveraging third-party capital can facilitate wealth transfer, support philanthropic objectives, and provide liquidity for business succession while preserving existing assets.
- **Nick Burgess** – *The Burgess Group, Salt Lake City, UT*
- **Nelson Wittenmyer** – *The Burgess Group, Salt Lake City, UT*

11:00 a.m. > BREAK

CONTINUED >

WSBA CLE #26497 WEB

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CO-CHAIRS
Shreya Ley – *Layroots, LLC, Seattle*
Chadwick Proctor – *Schwab Wealth Advisory, Inc., Seattle*

SCHEDULE

11:15 a.m. > Welcome to America! Estate Planning for Non-U.S. Native Individuals and Families
60 minutes, 1.0 credits L&LP
Washington's technology, health care, and research employers attract professionals from around the world, and their families often hold assets, documents, and immigration status that cross several legal systems at once. Understand the questions that matter most for non-U.S. native clients, starting with how immigration status, income-tax residency, and domicile differ and why each can lead to a different tax result. Topics include the federal estate and gift tax rules for nonresident non-citizens and the role of estate tax treaties, the loss of the unlimited marital deduction for a non-citizen spouse and the requirements for a qualified domestic trust (QDOT), community property and basis issues for newcomers, Washington's estate tax, capital gains tax, and newly enacted tax on income over $1 million, and the foreign-asset reporting rules whose penalties can exceed the tax itself. The session also covers wills and powers of attorney that must work in two countries, planning for the death of a principal visa holder or a client's departure from the United States, and the ethics of cross-border practice, including competence, confidentiality, and working with foreign counsel. Attendees will leave with a practical framework for spotting cross-border issues early and coordinating with immigration and foreign counsel.

- **Christopher Brown** – *Northstar Law Group, P.S., Olympia*

12:15 p.m. > Washington Taxes — To Move or To Stay
60 minutes, 1.0 credits L&LP
The presentation discusses why the recent tax law changes, as well as the entire trend of tax law changes in Washington, is not as monumental as many think it is, and it's unlikely to be a reason to move out of the state. Understand Washington tax changes, the impact they will have on the wealthy of our state, and how to help clients and advisors navigate it.

- **Phil Cook** – *Brighton Jones LLC, Seattle*
- **Matthew Widmyer** – *Davis Wright Tremaine LLP, Seattle*

1:15 p.m. > Adjourn • Complete Online Evaluations

WASHINGTON STATE BAR ASSOCIATION

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Wednesday, December 16, 2026 • #27497 WEB

REGISTRATION

To register online, please go to the **registration page**. Click to add to cart and complete your purchase. You may pay by credit card, or via ACH. Alternatively, you may print and mail an invoice seven business days prior to the program along with your check payable to WSBA. Credit card payments by mail or fax are no longer accepted. Note, our service provider will charge you a separate, non-refundable transaction fee of 2.5% on all bank card transactions.

Effective Oct. 1, 2025, applicable sales tax will be applied to all live seminar registrations (in-person or virtual). For more information, refer to changes to Washington sales tax law.

If special accommodations are needed, please email **cle@wsba.org** or call toll-free at 1-800-945-9722.

☐ *Please omit my name from the networking list made available to exhibitors and/or attendees.*

PRICING INFORMATION

☐ **#27497 WEB, attend via webcast, 12/16/26**

- ◯ $134 - RPPT Section Members (discount applied at checkout)
- ◯ $159 - Standard/Non-Section Members
- ◯ $159 - Join the Section (add the Related Items RPPT Section membership [$25] to you cart during checkout and register at the Section member rate [$134])
- ◯ $134 - New Members*

**Active members of the Washington State Bar Association will be considered New Members through the calendar end of the tenth year following admittance to practice in the state. The store will automatically discount registration, if applicable, during checkout.*

Seminar Registration Transfers, Refunds and Cancellations

In most circumstances, if you cannot attend the live event, we can transfer your registration to the on-demand product, once available (8-10 weeks from the program delivery date). Generally, for webcast/webinar registrations, tuition fees may be refunded, less $25 for processing, for written cancellations postmarked, emailed, or faxed up to the start of the event. For in-person registrations, tuition fees may be refunded, less $25 for processing, for written cancellations postmarked, emailed, or faxed by 5 p.m. up to three business days before the event. No refunds will be provided after the dates specified. You may also send a substitute in lieu of canceling. *When applicable, specific exceptions to these policies will be noted on individual event registration pages.* Please email cle@wsba.org with any requests or questions.

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PHONE > Call **800-945-9722** or **206-443-9722** with credit card and registration/order form in hand. Our service provider will charge you a separate, non-refundable transaction fee of 2.5% on all bank card transactions.