



MBACLE

Making Good Lawyers Great

Tuesday,
September 29, 2009
3:00 – 5:00 p.m.

World Trade Center
Mezzanine Room, Building 2
26 SW Salmon, Portland

Registration forms with payment must be received by the MBA office by **September 28** before 5 p.m., or the “at the door” registration fee will apply.

This seminar will be worth 2 OSB MCLE credits. 2 Washington MCLE credits can be obtained individually.

Registrants who miss the seminar may request the handout materials. Sorry, no refunds. Substitutions are welcome; non-members may be subject to an additional fee.

Accommodations available for persons with disabilities; please call in advance for arrangements.

The Oregon Inheritance Tax

With the increase in the federal estate tax exemption, more and more estates will be exempt from the federal estate tax, but still subject to the Oregon Inheritance Tax. This program will explore many aspects of the Oregon Inheritance Tax to help you plan and administer estates and trusts that might be subject to the Oregon tax. **Philip Jones** and **Holly Mitchell**, both of Duffy Kekel LLP, will discuss the calculation of the tax, the impact of lifetime taxable gifts, the Oregon special marital election, the Oregon QTIP election, the Oregon natural resource credit, and the Oregon alternate valuation date election. **Anne Thompson** of the Thompson Law Firm will discuss the drafting of wills and trusts (including funding formulas) to minimize the impact of the tax.

For more information: Please call the MBA at 503.222.3275.

Name _____

Firm _____

Billing Address _____

Phone _____ OSB # _____

Send form and payment to:
Multnomah Bar Association
Unit 33
PO Box 4900
Portland, OR 97208-4900
Fax 503.243.1881 (for credit cards only) Ph 503.222.3275

9/29/09 Oregon Inheritance Tax

Check one:

- MBA Member \$50.00
- MBA Member at the door \$55.00
- Non-MBA Member \$70.00
- Non-MBA Member at the door \$75.00
- Tapes CD ROM / & Handouts (Member) \$55.00
- Tapes CD ROM / & Handouts (Non-Member) \$65.00

Payment Options:

- check (enclosed) Visa/MasterCard

Acct # _____

Exp. Date _____ V-code ____

Signature _____

Reduced fees for unemployed members are available. Call the MBA at 503.222.3275 if you would like to request a reduced fee.