

DAVE GAW - PRESENTATION

TABLE OF CONTENTS

<u>I.</u>	<u>HIGH END ESTATE PLANNING</u>	<u>1</u>
<u>II.</u>	<u>TRUST ADMINISTRATION</u>	<u>5</u>
<u>III.</u>	<u>ELDER LAW</u>	<u>17</u>
<u>IV.</u>	<u>MISCELLANEOUS</u>	<u>19</u>

HIGH END ESTATE PLANNING

2019 – 2026 (and ongoing)

High-End Estate Planning/Nuts and Bolts of High-End Estate Planning, co-presented with Jacqueline Patterson – CalCPA

- Each year with multiple re-broadcasts during the year

2022

Nuts and Bolts of High End Estate Planning – CalCPA Estate Planning Conference

- July 21, 2022

2019

Options with Credit Trust if Non-Taxable Estate - CalCPA Estate Planning Conference

- July 15-16, 2019

2018

High-End Estate Planning, co-presented with Jacqueline Patterson -CalCPA

- October 22,2018-San Luis Obispo, Ca
- November 5, 2018-Burlingame, Ca

2017

Nuts and Bolts of High-End Estate Planning, co-presented with Jacqueline Patterson – CalCPA

- July 13, 2017 – San Diego, CA

Nuts and Bolts of High-End Estate Planning, co-presented with Jacqueline Patterson - CalCPA

- November 7, 2017 – Burlingame, CA

2016

Advanced Income and Estate Issues with Standard/Stale Sub-Trust Funding - CalCPA

- June 17, 2016 – San Francisco, CA

Estate Planning for Farms, Ranches, and Vineyards, co-presented with Jamie Watson - Texcom

- June 24, 2016 – Anaheim, CA

Nuts and Bolts of High-End Estate Planning - CalCPA

- July 14, 2016 – San Francisco, CA

High-End Estate Planning (ESTPH) - CalCPA

- October 26, 2016 – San Luis Obispo, CA

The Art of High End Estate Planning Running the Numbers, co-presented with Jamie Watson

- November 8 – 11, 2016 – Honolulu, HI

2015

The Art of High-End Estate Planning – CEB

- March 6, 2015 – San Francisco, CA

The Nuts & Bolts of High End Planning, co-presented with Jacqueline Patterson – CalCPA Education Foundation

- July 8, 2015 – San Diego, CA

Estate Tax Refocused, co-presented with Jeffrey Stephens - CalCPA Education Foundation Farmer's Tax and Accounting Conference

- September 17, 2015 – Fresno, CA

Nuts and Bolts of High-End Estate Planning – CalCPA

- October 23, 2015 – Anaheim, CA

Grantor Trusts – Advanced Estate Planning Symposium

- November 9, 2015 – Alamo, CA

Advanced Estate Planning – San Francisco Paralegal Association

- November 10, 2015 – San Francisco, CA

2014

The Art of High End Estate Planning – Litman Gregory Asset Management / Lacopi, Lenz & Co.

- April 1, 2014 - Larkspur, CA
- May 9, 2014 - Stockton, CA

Advantages of IDGTs in Estate Planning - San Joaquin CalCPA Estate Planning Technical Meeting

- June 25, 2014 - Ripon, CA

Nuts and Bolts of Estate Planning Strategies - CalCPA

- August 20, 2014 - Beverly Hills, CA

High-End Estate Planning - CalCPA

- October 22, 2014 - San Francisco, CA

Sub-Trust Funding and High-End Estate Planning - RBZ (CalCPA)

- October 30, 2014 - Los Angeles, CA
- October 31, 2014 - Los Angeles, CA

Nuts and Bolts of Estate Planning Strategies - CalCPA

- December 3, 2014 - Palm Springs, CA

2013

The Art of High End Estate Planning - CalCPA

- January 9, 2013 - Napa, CA – CalCPA (Web Rebroadcast)
- March 13, 2013 - Lodi, CA – Gibson and Friends
- October 23, 2013 - Los Angeles, CA – CalCPA
- October 28, 2013 - San Diego, CA - CalCPA
- November 14, 2013 - Stockton, CA – Bowman & Co.

Estate Planning and Tax Considerations in Exit Strategy, co-presented with J.C. Kitts, Burr Pilger Mayer – The Seminar Group, Napa Wine Conference

- November 7, 2013 - Napa, CA

The Team, The Process and IDGTs, co-presented with Jamie Watson – Moss Adams, LLC

- July 24, 2013 - Portland, OR

Business Wealth & Succession Planning, co-presented with Jacqueline Patterson - CalCPA

- June 17, 2013 - Monterey, CA
- November 20, 2013 - San Francisco, CA

2012

The Art of High End Estate Planning, co-presented with Jacqueline Patterson - CalCPA

- January 4, 2012 - San Francisco, CA
- October 29, 2012 - San Francisco, CA
- December 5, 2012 - Rancho Mirage, CA

Comprehensive Estate Planning - CalCPA

- January 19, 2012 - Costa Mesa, CA
- January 31, 2012 - Burbank, CA

The GAW SYSTEM™ Approach: The Art of High-End Estate Planning, co presented with Michael Manfred, Lori Hunt, Douglas Spletter and Jamie Watson - CEB

- Oct 5, 2012 - San Francisco, CA
- Oct 26, 2012 - San Diego, CA

2011

Planning Council Tech Forum - McGeorge School of Law

- January 6, 2011 - Sacramento, CA

Comprehensive Estate Planning Workshop, co-presented with Jacqueline Patterson - CalCPA

- January 19, 2011 - San Francisco, CA

High End Estate Planning and How It Is Affected by the 2010 Tax Act - San Gabriel Valley Estate Planning Council

- February 28, 2011 - Old Pasadena, CA

The Art of High End Estate Planning I, co-presented with Jacqueline Patterson – AICPA Conference

- May 5, 2011 - Las Vegas, NV
- May 6, 2011 - Las Vegas, NV

Tax Strategies for High Net Worth Clients Under the 2010 Tax Act, co-presented with Jacqueline Patterson - CalCPA

- June 16, 2011 - Universal City, CA
- June 17, 2011 - San Francisco, CA

Comprehensive Estate Planning Workshop, co-presented with Jacqueline Patterson and Keith Schiller - CalCPA

- July 21, 2011 - San Francisco, CA

High End Estate Planning, co-presented with Jacqueline Patterson - CalCPA

- August 23, 2011 – Monterey, CA
- November 11, 2011 - Orange County (South), CA

The Art of High End Estate Planning: A Team & Systems Approach - Estate Planning Council

- September 22, 2011 - Montreal, Canada

Estate Planning - CEO Vistage Group 85

- September 29, 2011 - Mill Valley, CA

High End Estate Planning: The Team, The System, The Process, co-presented with Jim Lamping - The Redwood Empire Estate Planning Council

- October 5, 2011 - Santa Rosa, CA

2010

QPRTs – State Bar of California

- March 17, 2011 - Webinar

The System of Planning for High Net Worth Individuals: How to explain to the clients, the non-legal forms and facilitating the working together of our Professional Team – Fresno Estate Planning Council

- May 5, 2010 - Fresno, CA

Estate Planning Strategies for High Net Worth Individuals - CalCPA

- July 7, 2010 - Universal City, CA
- July 8, 2010 - San Francisco, CA

Gaw System's Approach: The Art of High End Estate Planning, co-presented with Lori Hunt, Douglas Spletter and Michael Manfred - CEB

- October 1, 2010 - San Francisco, CA
- October 29, 2010 - San Francisco, CA

Comprehensive Estate Planning Workshop, CE Week, co-presented with Jacqueline Patterson and Keith Schiller - CalCPA

- December 15, 2010 - Palm Springs, CA

Complex Issues in Estate Planning – Bay Area Legal Secretaries Forum

- October 30, 2010 - Concord, CA

2009

Comprehensive Advanced Estate Planning Workshop, co-presented with Keith Schiller and Mike Jones - CalCPA

- August 5, 2009 - Sacramento, CA

Comprehensive Advanced Estate Planning Workshop, co-presented with Dean Bretney and Keith Schiller - CalCPA

- September 24, 2009 - San Francisco, CA

2008

Advanced Estate Planning Workshop

- January 10, 2008 – San Diego, CA
- December 15, 2008 - San Francisco, CA

2007

Advance Estate Planning Institute – CalCPA

- January 25, 2007 - San Francisco, CA
- January 26, 2007 - San Francisco, CA
- January 27, 2007 - San Francisco, CA

Estate Planning – Bay Area Legal Secretaries Forum

- April 21, 2007 - Concord, CA

Advanced Planning for Keeping the Business in the Family and Not Giving It Either to the Government or Constellation, co-presented with Amy Smith - Wine Industry Conference

- December 10, 2007 - Napa, CA

2006

Estate Planning – Bay Area Legal Secretaries Forum

- April 18, 2006 - Concord, CA

Demystifying QPRTS for your Clients and your Partners, Annual Meeting – State Bar of California

- October 5, 2006 - Monterey, CA
- October 6, 2006 - Monterey, CA

2005

Estate Planning – Bay Area Legal Secretaries Forum

- April 9, 2005 - Concord, CA

Advanced Estate Planning - Allied Professionals Network

- May 16, 2005 - Santa Rosa, CA

2004

Estate Planning – Bay Area Legal Secretaries Forum

- March 7, 2004 - Concord, CA

Post Mortem Planning, Advanced Estate Planning Conference - AICPA

- July 28, 2004 - Philadelphia, PA

2000

The Eight Biggest Mistakes in Estate Planning - Fairfield Rotary Club

- July 18, 2000 - Fairfield, CA

The Eight Biggest Mistakes in Estate Planning - Redwood Empire Funeral Directors Association

- August 24, 2000 - Redwood Empire, CA

1998

The Eight Biggest Mistakes in Estate Planning - Professional Resource Network of Napa Valley

- May 9, 1998 - Napa, CA

TRUST ADMINISTRATION

2019 – 2026 (and ongoing)

Trust Administration Workshops - CalCPA

- Each year with multiple re-broadcasts during the year

Continuing Education of the Bar (CEB) Trust Administration

- For MCLE courses by CEB

Sub-Trust Funding - CalCPA

- Each year with multiple re-broadcasts during the year

2025

Continuing Education of the Bar (CEB) SubTrust Funding: Actual Funding of Assets Between Subtrusts co-presented with Jacqueline Patterson

- October 1, 2025

Continuing Education of the Bar (CEB) SubTrust Funding: Actual Funding of Assets Between Subtrusts co-presented with Jacqueline Patterson

- July 18, 2025

2023

Trust Administration & Panel on Over All Area – CalCPA Estate Planning Conference

- July 14, 2023

Trust Administration and Related Estate Planning – Placer County Bar Association

- April 28, 2023

2020

Team Approach to Estate Planning – Placer County Bar Association

- January 19, 2020

2019

Trust Administration & Related Issues – Mendicino Bar Association Continuing Education of the Bar (CEB) Subtrust Funding

- May 7, 2019

Administration of Living Trusts

- August 26, 2019
- November 8, 2019

Gaw on Subtrust Funding

- November 4, 2019

2018

Subtrust Funding, co-presented with Jamie Watson- CalCPA

- October 31, 2018-Burlingame, Ca
- December 19, 2018-Rebroadcast

Living Trust Administration – CalCPA Education Foundation

- July 26, 2018 -Burlingame, Ca
- November 2, 2018- Rebroadcast

2017

Sub Trust Funding, Marin County Bar Association's Probate and Estate Planning Section

- January 18, 2017 – Marin, CA

Gaw on Sub-Trust Funding - CEB

- March 3, 2017 – San Francisco, CA

Basic Trust Administration - CalCPA

- July 26, 2017 – Burlingame, CA

Subtrust Funding, co-presented with Jamie Watson- CalCPA

- October 30, 2017 – Burlingame, CA

2016

Sub-Trust Funding Redwood Empire Estate Planning Counsel, co-presented with Jamie Watson

- February 3, 2016

CalCPA - Living Trust Administration Workshop

- August 26, 2016 – San Mateo, CA

CalCPA Sub-Trust Funding (SUBT)

- November 7, 2016 – San Mateo, CA

2015

Living Trust Administration – CalCPA Education Foundation

- August 20, 2015 – San Mateo, CA

2014

Post-Mortem Trust Administration - 2014 Wealth Counsel Symposium (Precursors)

- July 14, 2014 - Denver, CO
- July 15, 2014 - Denver, CO

Basic Trust Administration – CalCPA Training Center

- July 25, 2014 - San Mateo, CA

Nuts and Bolts of Estate Planning Strategies - CalCPA

- August 20, 2014 - Beverly Hills, CA

Sub-Trust Funding – CalCPA Training Center

- October 21, 2014 - San Mateo, CA

Living Trust Administration - CalCPA

- November 19, 2014 - Web Rebroadcast

2013

Funding the Sub-Trust Workshop – CalCPA

- January 22, 2013 – Web Rebroadcast
- October 16, 2013 – San Mateo, CA

Post Death Elections & Funding, Advanced Estate Planning Conference - AICPA

- July 9, 2013 - Scottsdale, AZ

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- August 28, 2013 - San Mateo, CA
- November 11, 2014 – Web Rebroadcast

2012

Funding the Sub-Trust Workshop – CalCPA

- January 23, 2012 – San Francisco, CA
- July 24, 2012 – Los Angeles, CA
- October 19, 2012 – San Mateo, CA

Gaw on Trust Administration After Death of First Spouse - CEB

- April 13, 2012 - Los Angeles, CA
- April 20, 2012 - San Francisco, CA

A Practical Workshop on Funding Assets to Trusts - The Bay Area Legal Forum

- April 21, 2012 - Pleasanton, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- July 23, 2012 - San Mateo, CA
- November 26, 2012 - Web Rebroadcast

2011

Funding the Sub-Trust Workshop – CalCPA

- January 28, 2011 – Woodland Hills, CA
- July 29, 2011 – Sacramento, CA
- August 10, 2011 – Inland Empire, CA
- November 4, 2011 – Los Angeles, CA

Hot Issues in Trust Administration in 2011 (Including Stale Trust Funding) - Tulare Kings Counties Estate Planning Council

- May 12, 2011 - Visalia, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- June 28, 2011 - Los Angeles, CA

2010

Hot Issues in Trust Administration and Stale Trust Administration - El Dorado Community Foundation

- January 21, 2010 - El Dorado Hills, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 26, 2010 - Burbank, CA
- July 19, 2010 – Rohnert Park, CA
- November 1, 2010 – San Diego, CA
- December 10, 2010 – San Francisco, CA

Gaw on Administering the Moderate Single-Settlor and Married Person Trust - CEB

- April 9, 2010 - Los Angeles, CA
- April 10, 2010 - Orange County, CA

Gaw on Sub-Trust Funding - CEB

- April 23, 2010 - San Diego, CA
- May 7, 2010 - San Francisco, CA
- May 8, 2010 - Sacramento, CA

Funding the Sub-Trust Workshop – CalCPA

- May 24, 2010 – Los Angeles, CA
- July 23, 2010 – Pleasanton, CA
- August 13, 2010 – Garden Grove, CA
- November 30, 2010 – San Jose, CA

Stale Trust Administration – State Bar of California

- June 23, 2010 - Webinar

A Practical, Fundamental Primer on Funding and Administration of Trusts – 30th Annual Southern California Tax and Estate Planning Forum

- October 21, 2010 - San Diego, CA
- October 22, 2010 - San Diego, CA

Trust Administration in 2010: Congressional Malpractice! - East Bay Trust and Estates Lawyers

- October 26, 2010

Everything You Wanted to Know About Trust Administration – Hawaii Tax Institute

- November 4, 2010 - Honolulu, HI

2009

Funding the Sub-Trust Workshop – CalCPA

- January 6, 2009 – San Fernando Valley, CA
- July 28, 2009 – San Francisco, CA
- August 21, 2009 – Orange County, CA
- November 16, 2009 – Los Angeles, CA
- December 7, 2009 – Sacramento, CA

Case Study on Trust Administration, co-presented with J. Patterson – Advanced Estate Planning Institute

- January 19, 2009 - Newport Beach, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 27, 2009 – San Francisco, CA
- August 4, 2009 – Sacramento, CA
- August 20, 2009 – Orange County, CA
- November 17, 2009 – San Francisco, CA

Gaw on Administering the Moderate Single-Settlor and Married Person Trust (Advanced Course of Study) - CEB

- April 3, 2009 - Los Angeles, CA
- April 4, 2009 - Orange County, CA
- April 17, San Francisco, CA
- May 2, 2009 - Sacramento, CA

Gaw on Sub-Trust Funding - CEB

- May 19, 2009 - Sacramento, CA

Legal and Accounting Issues of Trust Administration and Sub-Trust Funding, co-presented with Cleet Snyder, CPA

- July 14, 2009 - San Francisco, CA
- July 15, 2009 – Los Angeles, CA

Hot Issues in Trust Administration and Stale Trust Administration - Orange County Bar Association Trusts and Estates Section

- October 7, 2009 - Irvine, CA

Hot Issues in Trust Administration and Stale Trust Administration, Mendocino County Advisors - Mendocino Community Foundation

- October 20, 2009 - Ukiah, CA

2008

Post Death Administration, Advanced Estate Planning Institute

- January 11, 2008 - San Diego, CA

Stale Trust Funding, Contra Costa Bar Association Estate Planning Symposium

- March 6, 2008 - Walnut Creek, CA

Administration of Living Trusts After the Death of a Spouse – Bay Area Legal Secretaries Forum

- April 12, 2008 - Concord, CA

Gaw on Trust Administration After the Death of the First Spouse - CEB

- April 18, 2008 - San Diego, CA
- April 25, 2008 - San Francisco, CA
- April 26, 2008 - Sacramento, CA
- May 16, 2008 - Los Angeles, CA
- May 17, 2008 - Irvine, CA

Trust Administration: Beyond the Basics, Tulare/Kings Counties Estate Planning Council

- May 8, 2008 - Visalia, CA

Funding the Sub-Trust Workshop – CalCPA

- July 22, 2008 – Rohnert Park, CA
- September 5, 2008 – Ontario, CA
- December 10, 2008 – San Francisco, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- August 7, 2008 – Seaside, CA
- August 28, 2008 – San Diego, CA
- November 21, 2008 – Orange County, CA

Administering Stale Trust, Annual Meeting – State Bar of California

- September 26, 2008 - Monterey, CA

Administering Stale Trusts - Sacramento County Bar Association Probate and Estate Planning Section

- October 21, 2009 - Sacramento, CA

Stale Trust Administration - Allied Professionals Network Event

- October 22, 2008 - Yountville, CA

2007

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 5, 2007 – San Francisco, CA
- June 29, 2007 – Lake Tahoe, NV
- August 13, 2007 – Woodland Hills, CA
- November 6, 2007 – San Jose, CA
- December 19, 2007 – Santa Monica, CA

Fundamentals of Trust Administration - CEB

- March 23, 2007 - San Francisco, CA

Gaw on Sub-Trust Funding - CEB

- April 12, 2007 - San Diego, CA
- April 13, 2007 - Los Angeles, CA
- May 4, 2007 - San Francisco, CA

Funding the Sub-Trust Workshop – CalCPA

- September 18, 2007 - Sacramento, CA
- October 8, 2007 – Burbank, CA
- November 20, 2007 – San Francisco, CA
- December 3, 2007 – San Diego, CA

A Systematic Approach to Trust Administration and Sub-Trust Funding – Hawaii Tax Institute

- October 23, 2007 - Honolulu, HI

Fiduciary Track - A Systematic Approach to Trust Administration and Sub-Trust Funding Hawaii Tax Institute

- October 22 - 25, 2007 - Honolulu, HI

2006

Funding the Sub-Trust Workshop – CalCPA

- January 6, 2006 – Santa Monica, CA
- July 6, 2006 – Rohnert Park, CA
- August 8, 2006 - Monterey, CA
- September 21, 2006 – Orange County, CA
- November 21, 2006 - Pasadena, CA

Gaw on Administering the Moderate Single-Settlor and Married Person Trust - CEB

- April 21, 2006 - Los Angeles, CA
- April 22, 2006 - Costa Mesa, CA
- May 5, 2006 - San Francisco, CA

- May 6, 2006 - Sacramento, CA
- May 12, 2006 - San Diego, CA

Long-Term Trust Administration: Assets Allocated and the 706 Filed: What is Next? – 28th Annual UCLA/CEB

Estate Planning Institute

- May 19, 2006 – Los Angeles, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- June 12, 2006 – Costa Mesa, CA
- August 7, 2006 – Monterey, CA
- November 30, 2006 – Palm Springs, CA

Sub-Trust Funding, Estate Planning Council of Mount Diablo

- October 17, 2006 - Modesto, CA

2005

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 19, 2005 – Sacramento, CA
- June 21, 2005 – Kona, HI
- July 12, 2005 – San Diego, CA
- November 21, 2005 – Universal City, CA
- December 19, 2005 – Sacramento, CA

Funding the Sub-Trust Workshop – CalCPA

- January 24, 2005 – San Ramon, CA
- June 22, 2005 – Kona, HI
- July 11, 2005 – San Diego, CA
- October 7, 2005 – San Jose, CA

Gaw on Trust Administration After Death of First Spouse - CEB

- April 14, 2005 - San Francisco, CA
- April 15, 2005 - Sacramento, CA
- May 6, 2005 - Los Angeles, CA
- May 7, 2005 - Irvine, CA

Trust Administration, National Audio-tape – Southern California Tax and Estate Planning Forum

- April 30, 2005 - Napa, CA

Getting to the Numbers in Sub-Trust Funding, 10th Annual Advanced Estate Planning Symposium East Bay

Chapter – California Society of CPAs

- November 1, 2005 - Alamo, CA

Long-Term Trust Administration: Assets Allocated and the 706 Filed – What is Next? Estate Planning Council of Mount Diablo

- November 15, 2005 - Lafayette, CA

2004

Trust Funding: What Goes Where? - Sacramento Estate Planning Council

- January 13, 2004 - Sacramento, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 27, 2004 – Woodland Hills, CA
- January 30, 2004 – Burbank, CA
- June 21, 2004 – Los Angeles, CA
- August 4, 2004 – Monterey, CA
- August 22, 2004 – Monterey, CA
- October 7, 2004 – San Francisco, CA

- November 1, 2004 – Las Vegas, NV
- November 10, 2004 – Orange County, CA
- December 11, 2004 – San Francisco, CA

Advance Course of Study: Gaw on Sub-Trust Funding - CEB

- April 2, 2004 - San Francisco, CA
- April 3, 2004 - Sacramento, CA
- April 16, 2004 - Los Angeles, CA
- April 17, 2004 - Anaheim, CA

Sub-Trust Funding, CPA Society Estate Planning Roundtable – California Society of CPAs

- April 24, 2004 - Napa, CA

Advance Course of Study: Fundamentals of Postmortem Trust Administration - CEB

- May 7, 2004 - San Francisco, CA

Trust Administration on Death of First Spouse, Butte County Estate Planning Council

- May 12, 2004 - Chico, CA

Funding the Sub-Trust Workshop – CalCPA

- August 5, 2004 - Monterey, CA
- August 27, 2004 - Anaheim, CA
- November 2, 2004 – Las Vegas, NV

2003

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 7, 2003 - Sacramento, CA
- June 6, 2003 – San Francisco, CA
- July 7, 2003 – San Diego, CA
- October 16, 2003 – Rohnert Park, CA
- November 17, 2003 – Pasadena, CA

Post Death Trust Funding - Advanced Estate Planning Institute

- January 17, 2003 - San Francisco, CA

Post Death Funding of Assets - Central Arizona Estate Planning Council

- March 3, 2003 - Phoenix, AZ

Advance Course of Study: Administering the Moderate Single Settlor & Married Person Trust - CEB

- April 5, 2003 - San Diego, CA
- April 11, 2003 - Sacramento, CA
- April 12, 2003 - San Francisco, CA
- April 25, 2003 - Los Angeles, CA
- April 26, 2003 - City of Orange, CA

A Practical Workshop on Trust Administration – Southern California Tax and Estate Planning Forum

- May 10, 2003 - Phoenix, AZ

Funding the Sub-Trust Workshop – CalCPA

- June 17, 2003 - San Jose, CA
- July 8, 2003 – San Diego, CA
- September 9, 2003 – Pasadena, CA
- November 6, 2003 – San Francisco, CA

Trust Administration in a Non-Tax Environment – 23rd Annual Southern California Tax & Estate Planning Forum

- October 24, 2003 - San Diego, CA

A Systems Approach to Using Spreadsheets to Allocate Assets Between the Credit Shelter and Marital Deduction Trust – 23rd Annual Southern California Tax and Estate Planning Forum

- October 25, 2003 - San Diego, CA

2002

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 25, 2002 - Anaheim, CA
- July 26, 2002 – Beverly Hills, CA
- September 27, 2002 - Santa Clara, CA
- December 11, 2002 – Palm Springs, CA

Funding the Sub-Trust Workshop – CalCPA

- February 7, 2002 – Costa Mesa, CA
- June 5, 2002 – San Ramon, CA
- July 11, 2002 – San Diego, CA
- August 27, 2002 – Los Angeles, CA
- October 10, 2002 – Palo Alto, CA
- December 12, 2002 – Palm Springs, CA

Determining the Dollar Amounts Between the Credit and Marital Trusts and Allocating the Assets Among the Sub-Trusts - Alameda County Bar Association

- February 26, 2002 - Oakland, CA

Trust Administration on the Death of the First Spouse – Bay Area Legal Secretaries Forum

- April 6, 2002 - Concord, CA
- March 23, 2002 - Santa Clara, CA

Advance Course of Study: Trust Administration on the Death of the First Spouse - CEB

- April 12, 2002 - San Diego, CA
- April 13, 2002 - Los Angeles, CA
- April 20, 2002 - Anaheim, CA
- April 26, 2002 - San Francisco, CA
- April 27, 2002 - Sacramento, CA

A Practical Workshop on Trust Administration – Southern California Tax and Estate Planning Forum

- May 17, 2002 - Los Angeles, CA
- May 18, 2002 - San Francisco, CA

The Nuts and Bolts of Trust Administration - Silicon Valley Bar Association

- October 10, 2002 - San Jose, CA

Determining the Dollar Amounts Between the Credit and Marital Trusts and Allocating the Assets Among the Survivor's/Credit/Marital Trusts - East Bay Estate Planning Council

- October 7, 2002 - Oakland, CA

Post Mortem Planning: Asset Allocation, Funding and Distributions, Annual Meeting – State Bar of California

- October 12, 2002 - Monterey, CA

Systems and Business of Trust Administration - 22nd Annual Southern California Tax and Estate Planning Forum

- October 24, 2002 - San Diego, CA

Sub-Trust Funding of Assets - 22nd Annual Southern California Tax and Estate Planning Forum

- October 24, 2002 - San Diego, CA

Effectively Guiding Your Clients Through a Trust Administration, Taxation Section Annual Meeting – State Bar of California

- November 2, 2002 - Coronado, CA

2001

Advance Course of Study: Sub-Trust Funding - CEB

- April 6, 2001 - Anaheim, CA
- April 20, 2001 - San Francisco, CA

- April 21, 2001 - Sacramento, CA
- April 27, 2001 - San Diego, CA
- April 28, 2001 - Los Angeles, CA

Funding the Sub-Trust Workshop – CalCPA

- May 21, 2001 – Lake Tahoe, NV
- June 4, 2001 – San Fernando Valley, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- May 22, 2001 – Lake Tahoe, NV

Developing a Trust Administration System Using a Document Assembly Program, The 2001

Wired Estate Planning Practice - Southern California Tax and Estate Planning Forum • June 23, 2001 - Anaheim, CA

Administration of the Living Trust - Annual Convention, National Association of Legal Assistants, Inc.

- July 19, 2001 - Reno, NV

2000

Trust Administration for the Single Trustor – Bay Area Legal Secretaries Forum

- April 1, 2000 - Santa Clara, CA
- March 11, 2000 - Oakland, CA

Advance Course of Study: Trust Administration for the Single Person - CEB

- April 7, 2000 - Irvine, CA
- April 14, 2000 - San Francisco, CA
- April 15, 2000 - Sacramento, CA
- April 28, 2000 - Beverly Hills, CA
- April 29, 2000 - San Diego, CA

Sub-Trust Funding, Tax Planning After Death in California - Lorman Education Services

- July 3, 2000 - San Francisco, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- July 6, 2000 – San Francisco, CA
 - July 10, 2000 – San Diego, CA
- August 31, 2000 – Los Angeles, CA
- December 6, 2000 – Palm Springs, CA

Funding the Sub-Trust Workshop – CalCPA

- November 3, 2000 – San Francisco, CA
- December 7, 2000 – Palm Springs, CA

1999

Funding of Marital and Bypass Trusts - Probate and Trust Section of the San Francisco Bar Association

- January 6, 1999 - San Francisco, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- January 26, 1999 – San Francisco, CA
- September 23, 1999 – San Francisco, CA
- October 1, 1999 – Los Angeles, CA

Funding of Marital and Bypass Trusts, NorthBay Chapter – Society of California

Accountants

- October 13, 1999 - Rohnert Park, CA

Trust Administration After Death of a Settlor, Sacramento Estate Planning Council

- October 21, 1999 - Sacramento, CA

1998

Sub-Trust Funding - Marin County Bar Association

- January 21, 1999 - San Rafael, CA

Advanced Course of Study: Post Death Trust Funding - CEB

- February 6, 1998 - Sunnyvale, CA
- February 14, 1998 - San Francisco, CA
- February 27, 1998 - Sacramento, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- August 4, 1998 - Monterey, CA
- October 30, 1998 – Walnut Creek, CA
- November 18, 1998 – Santa Monica, CA
- December 4, 1998 – Palm Springs, CA
- December 8, 1998 – Orange County, CA

Allocation Between Trusts After Death of the First Spouse - Western Annual Regional Meeting, National Association of Professional Financial Advisors

- September 11, 1998 - Napa, CA

Administration of the Living Trust at First Death - NorthBay Chapter, Wine Country Tax Seminar, California Society of Enrolled Agents

- October 29, 1998 - Rohnert Park, CA

Funding and Administration of Trusts Before and After Death - 1998 Experts in Estate Planning Series, Institute of Continuing Legal Education

- November 20, 1998 - Troy, MI

1997

Administration of Living Trusts After Death – Southern California Tax and Estate Planning Forum

- May 3, 1997 - Los Angeles, CA
- May 10, 1997 - San Francisco, CA

Sub-Trust Funding - Alameda County Bar Association

- May 26, 1997 - Oakland, CA

A Practical Workshop on Trust Administration of the Living Trust – CalCPA

- October 6, 1997 - Burbank, CA
 - November 6, 1997 – San Francisco, CA

Sub-Trust Funding - Stockton Estate Planning Council

- November 25, 1997 - Stockton, CA

Estate Planning, Panel Presentation - First Presbyterian Church

- October 16, 1997 - Napa, CA

1996

Trust Administration After First Death, Estate Planning and Probate Section Meeting, February Quarterly Conference – Legal Secretaries Incorporated

- February 24, 1996 - Napa, CA

Trust Administration After First Death - Sonoma County Bar Association and Redwood Empire Estate Planning Council

- May 1, 1996 - Santa Rosa, CA

Death of a Spouse/Starting a Trust Administration–The First Phone Call and the Initial Conference with the Client - Northern California Chapter – National Academy of Elder Law Attorneys

- June 7, 1996 - San Francisco, CA

Sub-Trust Funding - Section Education Institute

- November 9, 1996 - Rancho Mirage, CA
Funding Trusts at the Death of the First Spouse Part II, 1st Annual Advanced Estate Planning Symposium, East Bay Chapter – California Society of CPAs
- November 12, 1996 - Lafayette, CA

1995

Administration of Living Trusts After Death: Avoiding Chaos Through a Systems Approach – Southern California Tax and Estate Planning Forum

- February 24, 1995 - Las Vegas, NV
- February 25, 1995 - Las Vegas, NV
- March 4, 1995 - Orlando, FL
- March 5, 1995 - Orlando, FL

Life After Death for Living Trusts; Practical Solutions to Difficult Problems – Southern California Tax and Estate Planning Forum

- July 8, 1995 - San Francisco, CA
Living Trusts After Death: Accounting and Tax Issues of Administration, San Joaquin Chapter – California Society of CPAs
- August 17, 1995 - Ripon, CA
Living Trusts After Death: Accounting and Tax Issues of Administration – Society of California Accountants
- September 8, 1995 - San Jose, CA
- September 9, 1995 - San Jose, CA

1994

Administration of Living Trusts After Death

- March 12, 1994 – San Francisco, CA
- April 2, 1994 - Santa Clara, CA
Funding and Administration of Trusts Before and After Death – Southern California Tax and Estate Planning Forum
- March 19, 1994 - Los Angeles, CA
- June 18, 1994 - San Francisco, CA
Administration of Living Trusts After Death, 6th Annual Symposium – National Academy of Elder Law Attorneys
- May 20, 1994 - Seattle, WA
Administration of Living Trusts After Death, San Joaquin Chapter – California Society of CPAs
- August 18, 1994 - Ripon, CA
Selective Issues in Post-Death Administration
- November 15, 1994 - Napa, CA

1993

Trust Administration After First Death - CPA Law Forum of Marin County

- December 2, 1993 - San Rafael, CA

ELDER LAW

2016

**Advanced Medi-Cal Planning Using Irrevocable Trusts, co-presented with Jamie Watson – Elder Counsel
Webcast**

- April 12, 2016

2015

Elder Counsel Advanced Medi-Cal Planning, co-presented with Jacqueline Patterson

- February 20, 2015 – LA Law Center, Glendale, CA

2013

Medi-Cal Planning: Redwood Empire Estate Planning Council

- March 6, 2013 - Santa Rosa, CA

2012

Medi-Cal Planning from A-Z, co-presented with Jamie Watson, Dallas Atkins and Fay Blix Elder Counsel

- October 15-17, 2012 - San Diego, CA

2011

Eldercare Income and Estate Planning Workshop, co-presented with Barbara Bergstein – CalCPA

- January 18, 2011 – San Francisco, CA

Estate Planning and Long Term Care Planning for the Elderly, co-presented with Jamie Watson, Fall Seminar - Stanislaus County Estate Planning Counsel; The Ceres Community Center

- October 20, 2011 - Ceres, CA

2010

Eldercare Income and Estate Planning Workshop – CalCPA

- January 27, 2010 – Burbank, CA
- August 12, 2010 – Garden Grove, CA • October 19, 2010 – Ontario, CA

Medi-Cal Planning - Kaiser Vallejo

- May 3, 2010 - Vallejo, CA

Medi-Cal Planning Strategies, co-presented with Jamie Watson and Dallas Atkins – Elder Counsel

- October 28, 2010 - Napa, CA
- October 29, 2010 - Napa, CA

2009

Eldercare Income and Estate Planning Workshop – CalCPA

- January 29, 2009 – Los Angeles, CA
- July 29, 2009 – San Francisco, CA
- December 8, 2009 – Sacramento, CA

Long Term Skilled Nursing Care & Medi-Cal - NorthBay Medical Center

- March 11, 2009 – Vacaville, CA

2008

Eldercare Income and Estate Planning Workshop – CalCPA

- January 9, 2008 – San Francisco, CA
- November 19, 2008 – San Diego, CA

2007

Eldercare Income and Estate Planning Workshop – CalCPA

- June 28, 2007 – Lake Tahoe, CA
- October 9, 2007 – Burbank, CA

2005

Fundamentals of Elder Law - CEB

- October 27, 2005 - San Francisco, CA
- October 28, 2005 - San Francisco, CA

2002

Estate Planning for the Elderly and Disabled - CalCPA

- August 29, 2002 - San Francisco, CA

2001

CPA's Role in Planning for an Aging Society Conference - CalCPA

- October 19, 2001 - San Francisco, CA

1999

California Elder Care: Legal and Financial Issues - Health Ed, LLC

- February 25, 1999 - Sacramento, CA

1998

Elder Law Checklist - NorthBay Society of CPAs

- March 26, 1998 - San Rafael, CA

Estate Planning for Seniors – Bay Area Legal Secretaries Forum

- April 4, 1998 - Sunnyvale, CA
- March 21, 1998 - Oakland, CA

1997

Estate Planning and Elder Law Checkup for Seniors, Elder Care Conference - CalCPA

- September 29, 1997 - Los Angeles, CA
- September 30, 1997 - San Francisco, CA

1996

A Practical Approach to Post Mortem Planning," Personal Tax and Investment Strategies for Older Client – CalCPA

- May 15, 1996 - Los Angeles, CA
- May 16, 1996 - San Francisco, CA

Developing an Elder Law Practice, Legal Services Section, Committee on Aging – State Bar of California

- June 8, 1996 - San Francisco, CA

Developing an Elder Law Practice, Annual Meeting – State Bar of California

- October 12, 1996 - Long Beach, CA

1995

Beyond Living Trusts - The Vintage Bank

- February 9, 1995 - Napa, CA

Estate Planning, Panel Presentation - Napa Evening Rotary

- June 14, 1995 - Napa, CA

Revocable Living Trusts - State Farm

- September 26, 1995 - Fairfield, CA

Elder Law Issues for Families Dealing with Alzheimer's Disease and Related Disorders NorthBay Healthcare Foundation

- September 16, 1995 - Vacaville, CA

1994

Durable Powers of Attorney - NorthBay Medical Center

- January 13, 1994 - Fairfield, CA
- May 10, 1994 - Fairfield, CA

Estate Planning, Panel Presentation - Napa State Farm District Meeting

- January 14, 1994 - Napa, CA

The Eight Biggest Mistakes in Estate Planning - Professional Resource Network of Napa Valley

- May 11, 1994 - Yountville, CA

1993

Estate Planning - Fairfield State Farm District Meeting

- January 14, 1993 - Fairfield, CA

Estate Planning - Sacramento All State Insurance District Meeting

- April 14, 1993 - Sacramento, CA

MISCELLANEOUS PRESENTATIONS

2018

Marin County Bar Association's Probate and ESP Section use of Credit Trust

- February 21, 2018 – Marin, CA

2017

The Exam and You- Estate Planning through Administration and Litigation

- June 8, 2017 – Los Angeles, CA

2016

Current Issues Estate Planning – NorthBay Discussion Group

- November 15, 2016

2015

The Exam and You – Estate Planning Through Administration and Litigation - CalBar

- June 26, 2015 – San Francisco, CA

Conservation Easements Napa Valley Grape Grower Series co presented with Todd Wenzel

- July 16, 2015 – Meadowood, Napa, CA

2014

Best Practices in Wine Operations - Passing the Torch: Family Business Transition Planning, co-presented with Rick Boland, Sr. (Moss Adams)

- March 28, 2014 - Napa, CA

California Trusts and Estates Law Course (Specialized Review Course) – State Bar of California

- June 14, 2013 - San Francisco, CA

2013

Queens Heritage Circle Luncheon: Tax Changes in 2012 - Queen of The Valley Hospital

- January 18, 2013 - Napa, CA

California Trusts and Estates Law Course (Specialized Review Course) – State Bar of California

- June 14, 2013 - San Francisco, CA

Mendocino Community Foundation Seminar

- October 10, 2013 - Ukiah, CA

2012

Comprehensive Estate Planning - CalCPA

- January 31, 2012 - Burbank, CA

Top 10 Common Mistakes Vineyard Owners Make In Estate Planning, co-presented with Lori Hunt - Napa Valley Grap growers

- March 15, 2012 - St. Helena, CA

A Team Approach to Estate Planning - Shasta Regional Community Foundation

- May 15, 2012 - Redding, CA

Wine Industry Conference: Business Succession Planning, co-presented with Jacqueline Patterson - CalCPA

- December 11, 2012 - Napa, CA

2011

Estate Planning For Growers and 2010 Tax Changes: Time is of the Essence, Growers Tools For Success - Napa Valley Grap growers Seminar

- April 21, 2011 - St. Helena, CA

Wine Industry Advanced Estate Planning and Family Business Succession Planning, co-presented with Amy Smith and Michael Harrington - First Republic Private Wealth Management

- May 18, 2011 - Yountville, CA

Estate Planning Through Administration: The Exam and You, co-presented with James Quillinan – State Bar of California

- June 3, 2011 - San Francisco, CA

Estate Planning and Trust Administration Under the 2010 Tax Act: How Our World Has Changed - East Bay Trust and Estate Lawyers Spring Symposium

- June 8, 2011 - Oakland, CA

A Team Approach to Estate Planning - Placer County Community Foundation: Estate Planning Professionals Luncheon

- October 25, 2011 - Granite Bay, CA

Estate Planning for Winery Owners Retaining Winery Within Family, co-presented with Amy Smith - Winery Purchase & Sales Conference; The Seminar Group

- November 8, 2011 - Napa, CA

2010

Estate Planning for the Non-Taxable Estate - Peninsula Chapter 9th Annual Estate Planning Symposium

- June 8, 2010 - Santa Clara, CA

Estate Planning for Vineyard & Winery Owners - Napa Valley Grapegrowers Vineyard Owners Seminar

- June 16, 2010 - St. Helena, CA

10 Tips in Administering A Special Needs Trust - PACE Solano

- September 23, 2010 - Vacaville, CA

Planning for the Closely Held Business-Exit Strategies During Life-Transitioning to Families – Hawaii Tax Institute

- November 3, 2010 - Honolulu, Hawaii

2009

Estate Planning Through Administration: The Exam and You, co-presented with James Quillinan – State Bar of California

- June 26, 2009 - Redwood City, CA

Estate Planning in a Down Economy, Napa County Bar Association Trusts and Estates Section

- June 30, 2009 - Napa, CA

The Living Trust Myth - Travis Credit Union - Estate Planning Seminar

- October 8, 2009 - Vacaville, CA

2008

The Living Trust Myth, Travis Credit Union, Estate Planning Seminar

- October 8, 2008 - Vacaville, CA

2007

Estate Planning Through Administration: The Exam and You, co-presented with James Quillinan – State Bar of California

- June 8, 2007 - Millbrae, CA

Estate Planning for Vineyard/Winery Owners - Napa Valley Grapegrowers Seminar

- August 24, 2007 - Napa, CA

The Living Trust Myth - Travis Credit Union, Estate Planning Seminar

- November 1, 2007 - Vacaville, CA

Advanced Planning for Keeping the Business in the Family and Not Giving It Either to the Government or Constellation - Wine Industry Conference

- December 10, 2007 - Napa, CA

2006

All in the Family: Transitioning Your Winery to the Next Generation - Moss Adams Panel Discussion

- August 30, 2006 - Napa, CA

The Living Trust Myth - Travis Credit Union, Estate Planning Seminar

- October 18, 2006 - Vacaville, CA

2005

The Living Trust Myth - Travis Credit Union, Estate Planning Seminar

- October 26, 2005 - Vacaville, CA

2004

Systems Approach to Using Spreadsheets, Advanced Estate Planning Conference - AICPA

- July 27, 2004 - Philadelphia, PA

2002

The Rules Have Changed, New Tax Law & IRA Seminar, co-presented with Michael J. Butler and Greg A. Bennett

- January 23, 2002 - River City, Napa, CA

Pre and Post Death Retirement Planning, Estate Planning and Probate Section Meeting, August Quarterly Conference – Legal Secretaries Incorporated

- August 17, 2002 - Concord, CA

2001

Estate Planning/Administration Office Practice - Redwood Empire Estate Planning Council

- January 3, 2001 - Santa Rosa, CA

Sub-Trust Funding, Estate Planning and Probate Section Meeting, February Quarterly Conference – Legal Secretaries Incorporated

- February 17, 2001 - Fairfield, CA

Estate Planning Workshop, Co-Speaker with Jacqueline Patterson - CalCPA

- June 13, 2001 - San Diego, CA

The Rules Have Changed, New Tax Law & IRA Seminar, co-presented with Michael J. Butler and Greg A. Bennett, • July 11, 2001 - Napa, CA

Selected Topics in Estate Planning, Elder Law, and Trust Administration – Bay Area Legal Secretaries Forum

- October 27, 2001 - Berkeley, CA

1999

Advanced Estate Planning Institute; Conference Co-Chair – CalCPA

- January 21, 1999 - Los Angeles, CA
- January 22, 1999 - San Francisco, CA

Estate Planning Tools - Creative Coping for Caregivers Conference, Redwood Caregiver Resource Center

- September 18, 1999 - Napa, CA

1998

Trust Funding: Advanced Issues, Advanced Estate Planning Institute - CalCPA

- January 29, 1998 - Pasadena, CA
- January 30, 1998 - Pasadena, CA

Life After Death for Living Trusts; Practical Solutions to Difficult Problems – Southern California Tax and Estate Planning Forum

- July 15, 1998 - Los Angeles, CA

Estate Planning Conference; Conference Chair - CalCPA

- July 22, 1998 - Burbank, CA
- July 23, 1998 - San Francisco, CA

Elder Care Conference; Conference Chair - CalCPA

- November 16, 1998 - Los Angeles, CA
- November 17, 1998 - San Francisco, CA

Allocating the Trust Assets, Tax Update and Planning Conference - CalCPA

- November 23, 1998 - San Francisco, CA
- November 24, 1998 - University City, CA

1997

The Living Trust: Postmortem Planning, the Administrative Trust, Funding the Sub-Trusts, Advanced Estate Planning Institute - CalCPA

- January 27, 1997 - San Francisco, CA
- January 28, 1997 - San Francisco, CA

Creating and Building an Estate Planning Practice - CEB

- March 7, 1997 - San Francisco, CA
- March 15, 1997 - Sacramento, CA
- March 22, 1997 - Santa Clara, CA

Estate Planning Conference; Conference Chair - CalCPA

- July 23, 1997 - Los Angeles, CA
- July 24, 1997 - San Francisco, CA

Estate Planning and the New Tax Law, Napa/Solano Chapter – Society of California Accountants

- October 16, 1997 - Napa, CA

Developing an Estate Planning Practice - CEB

- October 30, 1997 - San Francisco, CA

1996

Estate Planning and Administration Topics, Napa/Solano Chapter – Society of California Accountants

- June 20, 1996 - Napa, CA

Estate Planning Conference - CalCPA

- July 24, 1996 - Los Angeles, CA
- July 25, 1996 - San Francisco, CA

Distributions and Beneficiary Designations of Retirement Plans - Gaw, Van Male, Smith, Myers & Miroglio

- December 4, 1996 - Fairfield, CA

Fourth Annual NorthBay Trust Forum - Northern Trust Bank

- December 12, 1996 - San Rafael, CA

1995

Business Solutions

- May 16, 1995 - Fairfield, CA

Life After Death for Living Trusts—Practical Solutions to Difficult Problems, Estate Planning Conference - CalCPA

- July 25, 1995 - San Francisco, CA
- July 26, 1995 - Los Angeles, CA

Exit Strategies: Business Solutions

- October 11, 1995 - Napa, CA

Post Mortem Compliance and Planning, Strategies for the High Income Individual Conference CalCPA

- October 18, 1995 - San Francisco, CA
- October 19, 1995 - Burbank, CA

Estate Planning Update: Survival Tactics for the Surviving Spouse, Tax Accounting Conference -