



ATLANTA BAR ASSOCIATION

LAWYERS WHO SERVE
Estate Planning & Probate Section

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SAVE THE DATES

Upcoming breakfasts:
Georgia's New Power of Attorney Act & a Panel of Probate Judges

During our August breakfast, **Richard Morgan**, of Morgan & DiSalvo, P.C., will speak with our section regarding the new Uniform Power of Attorney Act (the UPOAA) which applies to most written, general, financial Powers of Attorneys created by individuals in Georgia. Mr. Morgan is one of two people appointed to the Georgia Bar Fiduciary Law Section's Legislative subcommittee responsible for drafting a proposed UPOAA Technical Corrections Bill.

During our October breakfast, **Judge Clarence Cuthpert, Jr.** of Rockdale County, **Judge Bedelia Hargrove** of DeKalb County, and **Judge Christopher A. Ballar** will participate in a panel discussion focused on judicial preferences for petitions filed in their court. If you have any specific questions you would like the panel to answer, please email your questions to the Vice Chair of our Section, **Jacquelyn Saylor** at jsaylor@saylorlaw.com.



2017 Recent Developments in Georgia Fiduciary Law

by Clayton W. Skinner, *Vantage Point South - The Skinner Law Firm, LLC*



On April 18, 2017, the Estate Planning and Probate Section of the Atlanta Bar Association lunch was at full capacity for a presentation of "Recent Developments in Georgia Fiduciary Law" by Georgia State Professor **Mary F. Radford**. Professor Radford's presentation touched on developments across the spectrum of fiduciary law in Georgia. Because of the large amount of information provided in the talk, which covered developments from May 31, 2016 through March 21, 2017, this article will focus on a few of the highlights from the presentation.

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Paula Frederick Discusses Confidentiality and Ethics Issues in Representing Clients

by Loraine M. DiSalvo, *Morgan & DiSalvo, P.C.*



At the Section's June 2017 breakfast, **Paula Frederick**, General Counsel for the State Bar of Georgia (www.gabar.org or 404-527-8720), spoke to a standing-room-only crowd about ethics and confidentiality issues that lawyers must deal with as a regular part of their practice. Her

discussion touched on some new items, and highlighted confidentiality, conflicts of interest, and ethical issues that often arise in the estate planning context.

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Pitfalls in Practice: Most Common Errors and Omissions in Probate Court

by Kim Martin, *Nadler Biernath, LLC*



The Estate Planning and Probate Section of the Atlanta Bar was pleased to hear from **Mandy Moyer**, J.D., Staff Attorney and Chief Deputy Clerk to **Honorable Lynwood D. Jordan, Jr.**, Forsyth County Probate Judge. Mandy's engaging presentation offered valuable

tips for practitioners who appear in Forsyth County Probate Court.

Mandy began her talk by reminding us that new Probate Court forms become effective on July 1st each year. She then reviewed several of the most commonly used Probate Court forms, beginning with Form 5 (Petition to Probate Will in Solemn Form). Important takeaways from Mandy's discussion of this form include the following:

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Secondary Planning Options for CRT Clients

by Evan D. Unzelman, *Sterling Foundation Management*



The Estate Planning and Probate Section and the Tax Law Section of the Atlanta Bar Association welcomed **Evan D. Unzelman** of Sterling Foundation Management at their Joint Reception, held on May 16, 2017, to discuss recent developments in the use of the Charitable Remainder Trust

("CRT") as an estate planning tool.

Although CRTs may be a perfect fit for clients upon inception, many clients fall out of alignment with their CRTs over time. These misalignments, which are mostly

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unavoidable, are caused by two factors: time (a CRT can be in place for decades, during which time a client's life circumstances can change significantly) and the inherent inflexibility of CRTs (they are irrevocable, so their key terms cannot be changed). Common misalignments include:

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State Income Tax Considerations for Georgians Who Want to Move to Florida (or Other States)

by Allison Byrd, *Allison Byrd Law, LLC*



The Estate Planning and Probate Section of the Atlanta Bar Association welcomed **Richard C. Litwin** of The Litwin Law Firm,

P.C. and **Elizabeth A. Faist** of Eversheds Sutherland (US) LLP to the April 12, 2017 section breakfast, to discuss "State Income Tax Considerations for Georgians Who Want to Move to Florida (or Other States)."

Mr. Litwin started his talk by noting that most states (with a few exceptions that include, but are not limited to, Florida and Tennessee) tax their legal residents' entire net income, regardless of whether that income was earned within the state or outside of it. Whether a Georgia resident is subject to Georgia income tax depends on whether that person is "domiciled" in Georgia.

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