

ACTEC Elder Law Committee
Friday March 21, 2025 1:00 PM – 3:30 PM PDT
La Quinta Resort
La Quinta CA
Karen E. Boxx, Chair (Washington)

1. **Call to Order** (1:00 PM.)

2. **Preliminary Matters** (1:05- 1:20 p.m.)

a. **Sign-in Online Reminder**

The link to the online attendance form will be posted under “schedule” in the meeting platform.

b. **Secretary Appointment – Gene Carlino**

c. **Committee member introductions**

New members

Red Dot (first in-person meeting)

Blue Dot (5 or fewer years of ACTEC membership)

d. **Code of Conduct Reminder**

The College encourages and supports all participating in the active discussions of the committee and participating freely in asking questions and raising points for discussion. The College’s Code of Conduct provides for a welcoming and inclusive environment and this environment includes committee meeting. <https://www.actec.org/help-document/code-of-conduct/>

e. **DEI Committee** ACTEC’s DEI Committee requests suggestions for topics and videos for its video series, and the committee is available to support any type of DEI initiative our committee may have. Our EC Liaison (Melissa Willms) will act as the liaison for Elder Law to DEI.

g. **Approval of June 2024 Minutes**

h. **Committee Reports**

- Executive Committee Report

Please read the Executive Committee report located on the ACTEC meeting app

-ACTEC Foundation Report

Please support your ACTEC Foundation with a donation at

<https://apps.actecfoundation.org/donate-now>

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i. Agenda planning: please volunteer to lead discussion at committee meetings.

3. Presentation and Discussion: Funding (d)(4)(A) trusts with inherited IRA interests (1:20 pm to 1:50 pm.)

Darryl Lynch of Oppenheimer & Co., Bellevue, WA, will discuss using PLR 200620025, which allows beneficiaries who are named as outright beneficiaries to transfer their inherited IRA interest into a "(d)(4)(A) trust," i.e., a first-party special needs trust, and use the beneficiary's life expectancy to compute RMDs. Because the beneficiary is disabled, the beneficiary is an eligible designated beneficiary so the trustee can stretch the IRA over the beneficiary's own life expectancy.

PLR 200620025 attached.

4. Presentation and Discussion: Late in Life Romance (1:50 – 2:50)

Professor Elizabeth Carter, LSU School of Law, will present on the wide range of issues arising from late in life romance, from planning for that Golden Bachelor and Bachelorette to scams and nursing home hanky panky. And we hope to have a musical contribution from Jeffrey Moline, spouse of Terry Franklin, with his new song, Granny's Got her Groove On.

Materials attached.

5. Presentation and Discussion: Submitting SNTs to SSA for review (2:50-3:20)

Peter Stern will lead a discussion on whether a trustee of a third party trust that has a special needs/SSI beneficiary has a duty to disclose trust to SSA.

Link to POMS SI 01120.202: [SSA - POMS: SI 01120.202 - Development and Documentation of Trusts Established on or After 01/01/00 - 05/06/2024](#)

6. Recent Developments Discussion: (3:20 to 3:30)



ACTEC Executive Committee Liaison Report 2025 Annual Meeting

1. Thanks to the Program Committee chaired by [Stephanie Loomis-Price \(WA\)](#), all the Committee members, show-runners and speakers for an impactful line-up of [Professional Programs](#) (CLE) for this Annual Meeting.
2. The [L. Henry Gissel, Jr. Spirit of ACTEC Lecture](#) is Friday, March 21, 10:15 a.m. to 11:15 a.m., presented by Past President, [Ann B. Burns](#), examining the importance of collaborative relationships in our profession. Saturday's schedule features [The Annual Joseph Trachtman Memorial Lecture](#), 9:45 a.m. to 10:45 a.m., [Counting Down, Counting Up: Flourishing](#), presented by Past President [Stephen \(Steve\) R. Akers](#), exploring well-being and how estate planners can help clients and families thrive.
3. As ACTEC Fellows are aware, there is a current shortage of law school graduates pursuing careers in trust and estate law. On behalf of the College, President [Susan D. Snyder](#) has reached out to the directors of law school career centers in the U.S., with an invitation to arrange an ACTEC presentation for students about the exceptional career prospects in the trust and estate practice. This initiative is coordinated by the [Long Range Planning Committee](#).
4. Please take a moment to reach out and thank the [sponsors supporting this Annual Meeting](#). The sponsor display area is in the Flores Ballroom Foyer.
5. Following the conclusion of the Annual Meeting, a survey seeking feedback on your meeting experience including the program schedule, opportunities to network, tours, special events and the meeting venue will be sent to all attendees.

6. The [2025 Summer Meeting](#) is scheduled **June 18-22, Montreal, Quebec, Canada at the Le Centre Sheraton**. The Summer Meeting Schedule of Events will be available after the conclusion of the Annual Meeting.
7. The [2025 Fall Meeting](#) dates in Austin, TX have changed. New dates were announced in January and are **October 20-23, 2025**.
8. To be considered at the [2025 Fall Meeting](#) at the Fairmont Austin in Austin, TX, nominations must be received by the national office, ready to poll by these deadlines: Nominations for **International Fellows Monday, June 23, at 4:30 p.m. Eastern Time** and Nominations for **Fellows and Academic Fellows Monday, July 28, 4:30 p.m. Eastern Time**. Nominations received after these deadlines will be held over for the [2026 Annual Meeting](#) at the JW Marriott Water Street & Tampa Marriott Water Street in Tampa, FL.
9. See the [Meetings Announcements](#) sent each Monday for the list of upcoming National, State, Regional, and ACTEC Fellows Institute Meetings.
10. Keep up with the news, educational opportunities, webinars plus resources of the College and read the [Weekly Update](#) issued each Friday.

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FOUNDATION

ACTEC Foundation Liaison Report 2025 Annual Meeting

1. The ACTEC Foundation welcomed the 10th Class of Dennis I. Belcher Young Leaders in September 2024. To date, fifteen former Young Leaders have been elected to the College through this Foundation grant-funded program of ACTEC's Diversity, Equity and Inclusivity Committee.
2. Stop by the Foundation's booth for a copy of The ACTEC Foundation's 2025 Annual Meeting Newsletter.
3. The Foundation-funded ACTEC Trust and Estate Talk Podcast has had over 633,000 total podcast downloads from 2018 to 2024.
4. The ACTEC Foundation website has a brand new look! Check it out, and get updates on the programs the Foundation supports and the stories of the people the Foundation has impacted: www.actecfoundation.org
5. [The 2025 Mary Moers Wenig Student Writing Competition](#) is now open. 2L and 3L students in ABA-accredited law schools should submit papers by June 30, 2025, and winners will be announced by July 15, 2025.
6. The Foundation is reviewing a new Mission Statement. Come to the Board of Directors meeting on Saturday, March 22 at 1:15 pm Pacific to hear the discussion. The Foundation will also be considering several interesting grant proposals.

Please support your ACTEC Foundation with a donation at
actecfoundation.org/DonateNow.