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Trusts & Estates

The newsletter of the Illinois State Bar Association's Section on Trusts & Estates

The Illinois Estate Tax: The surprises continue

BY ROBERT W. KAUFMAN, ESQ.

In the October, 2011 ISBA Trusts & Estates Section Council Newsletter (Vol. 58, No. 4), I wrote an article entitled "The Illinois Estate Tax: A Few Surprises Perhaps?" The article highlighted the fact that, unlike most taxes in our progressive taxing scheme, the rate of Illinois estate tax—then based on a $2 million state exemption—actually went down as the size of the estate increased.

Although long forgotten (at least by me), I actually received a couple of emails about the article after the recent passage of the bill which increased the federal transfer tax exemption to $11.2 million per person. My clients wanted to know how the Illinois estate tax would impact them, since the effect of the Federal transfer tax on them was now diminished, or even eliminated in its entirety.

In response to those emails, I revisited the Illinois estate tax and, in particular, the Illinois Estate Tax Calculator, which is on the website of the Illinois Attorney General at http://illinoisattorneygeneral.

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Estates and trusts have to file income taxes

BY CARY A. LIND

Let me start out with some disclaimers. First, I am not a C.P.A., nor do I prepare income tax returns. I leave that to the accountants who know what they are doing. Many do not although they prepare them anyway. That being said, most clients who come in with simple estates and trusts have no idea that fiduciary income tax returns may have to be filed or that it may be beneficial to file them even if no taxes are due. Even more alarming, many attorneys have no idea that they need to address fiduciary income taxes in virtually every estate.

I have brief discussions with my clients about income taxes. I tell them some or all the following points:

- The decedent's tax year ended on the

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The Illinois Estate Tax: The surprises continue

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gov/publications/calculator/2013calc/calculator2013.html. While the figures for a 2018 decedent have yet to be incorporated into the site, so long as the Illinois exemption remains at $4 million, the 2013-17 calculator should be unchanged.

Initially what I found confirmed my findings from 2011. The rate of tax actually decreases as you go up the bracket.

Specifically, you will find the following:

Taxable Estate	Illinois Estate Tax	Tax Rate on value over $4M	Tax Rate on last $1M
$5,000,000	$285,714	28.57%	28.57%
$6,000,000	$456,071	22.80%	17.03%
$7,000,000	$565,603	18.85%	10.95%

A second interesting thing of note, however, presents a planning opportunity enhanced by the change in the federal law. When you go to the Calculator, you find that lifetime transfers, including those made on a death bed, can significantly reduce, or even eliminate, the estate tax which you pay to Illinois. Admittedly there is a trade-off, since you lose the benefit of an income tax basis step up when you gift property instead of holding it until death. Nonetheless, depending on the size of the estate, the potential savings may be too good to pass up.

Take a look at these examples, assuming the 2018 death of a single individual or a surviving spouse, with no federal estate tax:

IL Tentative Taxable Estate	IL Tentative Estate Plus Adjusted Taxable Gifts	IL Estate Tax
$11,200,000	$11,200,000 (no gifts)	$1,085,172
$ 5,600,000	$11,200,000 (gift of $5,600,000)	$ 413,214
$ 0	$11,200,000 (gift of $11,200,000)	$ 0

We are aware that there are several bills pending which might increase the Illinois estate tax exemption, or repeal the tax in its entirety. Bills of that nature have also been introduced in prior years. However, so long as the tax is with us, and the exemption remains at $4 million, you should be aware of these facts, lest you and your clients be surprised as well. ■

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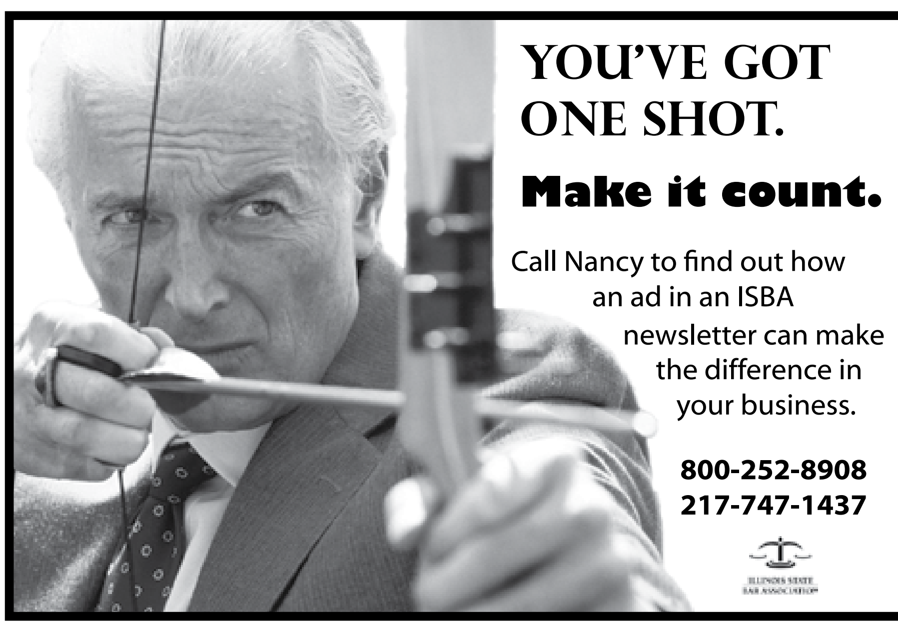

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Estates and trusts have to file income taxes

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day he or she died. That being said, if there is a surviving spouse, the spouse can file a joint return for the year the decedent died including income and expenses up to the date of death.

- The estate's income tax year starts on the day after death. The estate can choose either a calendar year or a fiscal year, with the fiscal year ending at the latest on the last day of the month prior to the date of death. If the estate administration can be complete within a year or slightly less, it is usually less costly to choose a fiscal year and to do only one set of fiduciary returns for the estate.
- It may also be possible through use of a fiscal year to delay receipt of "income" until a subsequent year for the benefit of the beneficiaries. It is important to review with the accountant the timing of and distribution of monies and the use of a fiscal year.
- The estate must file fiduciary income tax returns if it has more than $600 in taxable gross income ($100 for trusts) regardless of whether or not there are "offsetting" deductions or even a net loss. Not all expenditures by the estate are deductible. As discussed below, sometimes it may be beneficial to file returns even if there is no income or less than $600 in gross income.
- My clients need to hire an accountant to address fiduciary income tax returns. I have a number of accountants that I recommend, but if the client wants to pick someone else, they just need to be sure that that accountant knows how to do fiduciary income tax returns. My experience is that a larger percentage of accountants know how to do Forms 1041 than the percentage of attorneys who know how to deal with Probate and estate issues. However, once in a while, I receive copies of returns that are clearly in error (even with my limited knowledge), and I need to tell the accountant the he or she needs to do it correctly or get help.

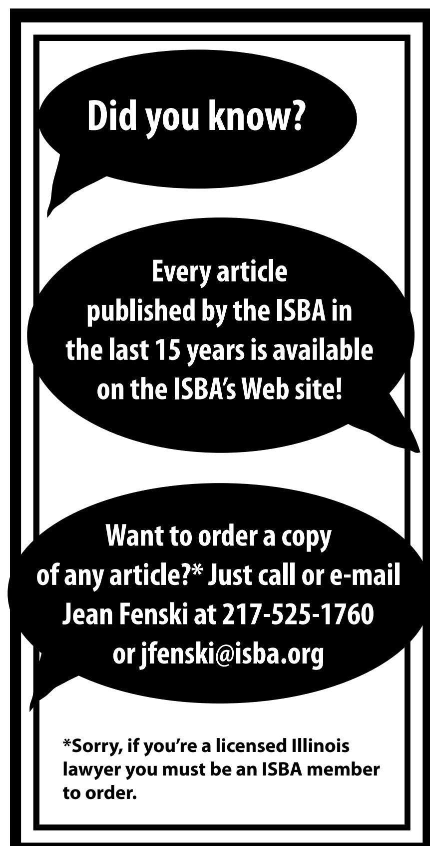
Apart from what I tell my clients, the following points are important to know.

- The estate reports its taxable income and deductions (*not everything* it spends), and comes to a net income or loss figure. If there is net income, the estate can pay tax on that income unless there has been a distribution which would carry the income out to the beneficiaries. The estate's tax brackets are much narrower than individuals, and income will usually be taxed at a higher rate. However, if the estate makes any distribution, the distribution is normally deemed to be income to the extent the estate or trust has income. The estate then gets to deduct the distribution, and the beneficiaries report the income on their own individual returns, presumably at lower rates than the estate would have paid.
- Estates can make distributions for the prior year within 65 days after the end of the tax year by making an election to do so.
- Also, fees paid to attorneys, accountants, and other professionals may be deductible and can also reduce any tax due or contribute to a tax loss. The biggest source of estate "losses" in smaller estates results from the sale of real estate through deduction of the broker's commission and other selling expense. Real estate taxes are also an estate deduction.
- If there is a capital or tax loss, it also gets passed out to the beneficiaries on the final return.
- With the recent changes in the tax law, many of the miscellaneous deductions are no longer deductible by an estate (similar to an individual).
- The executor will be held personally liable by the IRS if a tax return is due and the executor fails to file it. If the executor distributes money to the beneficiaries and tax is due, the IRS will seek that money from the executor.

I believe that it is the duty of the attorney for the estate to make sure that these tax issues are being taken care of by the client. If the taxes are not done or not timely done, someone may have to pay penalties or interest, and unless the client is at fault for not having done so, the loss could wind up against the attorney.

With the foregoing in mind, I wish you all many happy returns. ■

Attorney Cary A. Lind's article is one in a series of articles offering relevant practice pointers to trusts and estates attorneys. He is the Principal of Cary A. Lind, P.C., in Arlington Heights, Illinois. Cary has been practicing law since 1973, and focuses his practice in trusts and estates, with a significant portion of his practice devoted to litigation. He is a prolific author of legal articles. He enjoys educating other attorneys and invites you to contact him with questions by telephone at (847)577-0030 or email at c.lind@lindlaw.com.



Flinn Report summary – September 1, 2017 through December 29, 2017

BY JOSEPH P. O'KEEFE

The following is a summary of regulatory decisions of Illinois agencies reported in the Flinn Report that are related to trust and estate practices.

1. The Department of Financial and Professional Regulation adopted amendments to update the minimum capital requirements for banks and trust companies, and to eliminate rules that were outdated. (41 Ill Reg 4866).
2. The Department of Central Management Services proposed amendments to the Business Enterprise Program to address procedures for state agencies and higher education institutions to establish procedures for collecting evidence of past discrimination in awarding state contracts, and for establishing markets to address the discrimination. (41 Ill Reg 11026).
3. The State Universities Civil Service System adopted amendments to address leaves of absence and related rules, requiring employers to maintain records of resignations and leaves of absence for inspection, and to allow the termination of employees who failed to report to work after exhausting the leave. (See 40 Ill Reg 12912).
4. The State Universities Retirement System also adopted amendments to retirement rules to add a Simple IRA as a permissible retirement plan which can accept pension rollover distributions. Other acceptable recipients include personal IRAs, Roth IRAs, and deferred compensation plans. (41 Ill Reg 808).
5. The Office of The Treasurer proposed a new e-pay program to authorize the State Treasurer to establish an electronic payment program to allow government agencies to accept payments through a credit card and other electronic payment options twenty-four hours a day. It also authorizes participants to collect processing fees. (See 41 Ill Reg 11877).
6. The Department of Revenue adopted an amendment to change the date on which employers must file previous year state W-2 copies to January 31, unless there is an extension granted by the IRS as a result of a natural disaster. (41 Ill Reg 7790).
7. The Department on Aging proposed amendments to establish a Statewide Fatality Review Team Advisory Council to oversee regional review teams, which review deaths of people age 60 and older or disabled persons, living independently or at home to determine whether the deaths were linked to abuse or neglect. (41 Ill Reg 12932).
8. The Department of Commerce and Economic Opportunity proposed amendments to add Veteran owned businesses, minority, female, and disabled owned businesses, to those businesses eligible for certain participation loans, and to raise the general loan limits (covering no more than 25% of the total project) from $750,000 to $2,000,000. (41 Ill Reg 12956).
9. The Office of The Treasurer adopted amendments affecting college savings plans, to update contribution limits allowed under the Internal Revenue Code as well as to make technical revisions. (41 Ill Reg 2763).
10. The Department of Insurance adopted amendments concerning registration and reporting rules for Illinois Domestic Insurance Companies. The rule making provides dates for required filings, and outlines the corporations that may be included in the reports. (See 41 Ill Reg 4592).
11. The Department on Aging proposed amendments to add "self-neglect" to the categories of actions that can be investigated by the Adult Protective Services Program affecting a disabled person or any person age 60 or older who is not living in an institutional setting. (See 41 Ill Reg 13846).
12. The Department of Children and Family Services proposed amendments to align its policies with federal reimbursement guidelines for youth who are adopted or have their guardianship transferred after they reach age 16. The rulemaking allows adoptive parents of certain youths to continue to receive adoption assistance payments under certain qualifying conditions. (41 Ill Reg 13887).
13. The Department of Revenue adopted amendments to repeal a section outlining a taxpayer ombudsman's responsibilities considering the statute authorizing the office is no longer in effect. (41 Ill Reg 10328).
14. The Department of Public Health adopted amendments to remove the requirement that persons with a financial interest in a regulated facility include their social security numbers on the initial and renewal application forms. (41 Ill Reg 3761).
15. The Illinois Board of Examiners amended the business education requirements for a Certified Public Accountant licensure, to provide that the 24 semester credit hours include two semester hours in business

communications and three in business ethics. In addition, the time period for the Board to receive college transcripts from provisional candidates was extended from 120 days to 150 days. (41 Ill Reg 7699).

16. The Department of Children and Family Services adopted amendments to clarify and update the administrative appeal process for childcare workers and others investigated for abuse or neglect. (40 Ill Reg 16013).

17. The Department of Human Services adopted amendments related to claims for funerals and burials for indigent persons provided that claims are subject to appropriation and will be denied if not submitted within 180 days after death. (41 Ill Reg 15167).

18. The Department of Revenue proposed an amendment to provide guidance determining the amount to subtract from taxable income that a partnership can claim for personal service income or as a reasonable allowance for compensation for services rendered by partners. (41 Ill Reg 15198). ■

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Survival of claims—Renunciation of wills

BY PATRICK KINNALLY

The Illinois Probate Code provides:

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> In order to renounce a will, the testator's surviving spouse must file in the ocurt in which the will was admitted to probate a written instrument signed by the surviving spouse and declaring the renunciation. The time of filing the instrument is: [1] within 7 months after the admission of the will to probate or [2] within such further time as may be allowed by the court if within 7 months after the admission of the will to probate or before the expiration of any extended period, the surviving spouse files a petition therefore (sic) setting forth that litigation is pending that affects the share of the surviving spouse in the estate. The filing of the instrument is a complete bar to any claim of the surviving spouse under the will. (755 ILCS 5/2-8(b) (the statute)

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So what happens if the surviving spouse dies before a renunciation is filed? Can the executor (trix) of the surviving spouse file a renunciation of the will during the 7 month period. The answer appears to be "no." *In Re Estate of Marjorie Scherr* (2017 Il. App. 2d 160889) [*Scherr*].

Marjorie Scherr died on September 15, 2015. Her surviving spouse, George filed a petition to probate his wife, Marjorie's will. It was admitted to probate on January 14, 2016. The sole legatees under Marjorie's will were her children from a prior marriage. Within 7 months of that date George filed a renunciation of Marjorie's will with the probate court. George died on May 23, 2016.

Marjorie's children filed an objection to the renunciation founded on three bases; (1) they did not receive notice of the renunciation when it was filed; (2) that the legislative purpose behind allowing a renunciation is to provide for a surviving spouse during that person's lifetime. (*Rock Island Bank and Trust vs. First National Bank* (1962) 26 Ill. 2d 47 (1962) (*Rock Island*); and (3) recent precedent which arguably indicated the right to renounce a will abated at the death of the holder of that power(*In re Estate of Mondfrans* 2014 IL Ap (2d) 130205 (*Mondfrans*)).

The trial court agreed with the objectors for two reasons. It said the renunciation George filed had to be approved by the court. That never happened. Next, it held that George died within 2 months after the renunciation. The court concluded that because the renunciation would not benefit him since it violated the public policy the legislature sought to promote when a spouse renounces a will. The Appellate Court reversed. (*Scherr*).

The court quickly dispatched the procedural issue. To do so, it interpreted the renunciation statute and what it actually said. It found, resorting to Dictionary definitions, that filing a written instrument by the surviving spouse with the court within seven months after the will was admitted to probate is all that is required. No approval by the trial court is the statute's command. No notice to the executor, legatee, or heir is necessary. Finding the statute a paradigm of clarity it enforced it as written.

It had a more difficult time distinguishing *Mondfrans*. In *Mondfrans*, Conrad Mondfrans who was incapacitated and living in an assisted facility, survived his wife, Jean. He never received notice of a probate proceeding for his wife. The seven-month period for renouncing her will passed. His conservator petitioned the court to renounce the will after Conrad died. The trial court denied the petition. The appellate court affirmed the trial court and observed (See, *In Re Estate of Thompson* (2d. Dist. 1985) 131 Ill. App. 3d 544) the right of renunciation is a personal

claim and dies with the surviving spouse. The *Scherr* Court disagreed with the *Mondfrans* statement of the law and found that it was *obiter dictum*. Latin phrases can cause confusion. Noone speaks that patois today.

Let's go back to the purpose of the statute. Long ago, Justice Solfisburg observed the right to renounce a will is statutory, and personal and dies with a surviving spouse (*Rock Island*). The court concluded the purpose of the renunciation statute was to provide for the personal welfare of the surviving spouse during his/her lifetime. In 1962 that may have been true. Furthermore, the court stated:

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> any renunciation tends to defeat the intention of the testator, and it is our opinion that under the Illinois statute on renunciation the benefits to parties in interest other than the surviving spouse personally cannot be considered"

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Respectfully the problem with this rationale is in Scherr, George died two months after the renunciation was filed. If the purpose of the statute is to provide for the comfort of the surviving spouse then two months seems to be a minimal amount of time in which to achieve that. Next, whether the renunciation defeats the intention of the testator is a subjective reason; not an objective one. There is no reason not to honor a renunciation: it is a statutory precept which creates a right. The statute declares the surviving spouse's interest in his/her "share" of the estate. Let's remember a will can be renounced for any number of cogent reasons including; disagreement with the amount of a legacy and tax consequences, to name a couple. The statute has not been revised since 1976; a multitude of changes have occurred with respect to estate planning since then. And, at least one Illinois Appellate tribunal found that a renunciation could be effected after the death of a widow who suffered from mental impairment. *Aagesen v. Munson* 25 Ill. App. 2d 336. (2d. Dist. 1960)

The *Scherr* panel did not find any of these considerations compelling. It observed that merely because George died, that event did not undo the properly filed renunciation.

Furthermore, it concluded that no abatement occurred because no action was pending at the time of his death. A renunciation is not an action in the court's view since a renunciation is much like a verdict in a jury case. If you obtain one before your death, even before judgment is entered on that verdict the cause of action does not abate. (See, *Tunnell v. Edwardsville Intelligencer Inc.* 43 Ill. 2d 239 (1969) This is apt reasoning.

In will renunciation cases timing can be everything. On balance, based on legal precedent *Scherr* is the correct result. Perhaps, our General Assembly should revisit the statue after five decades of not doing so, and consider extending to the executor (trix) the right to renounce a will as well. That seems to be a power that should be available if the executor(trix) believes it is one the decedent would have elected if given the opportunity to do so. Substituting what the decedent would probably have done to promote his/her financial well-being, not just historical precedent, should be an outcome worth consideration by our lawmakers. ■

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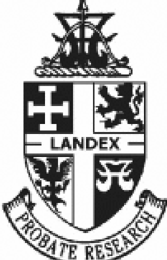

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Case law summaries

BY PHIL KOENIG

To whom does a lawyer have a fiduciary duty?

In the unreported decision, *Tagliasacchi v. Morrone,* 2017 IL App (1st) 171178, the First District Appellate Court examined the duty of a lawyer to an estate beneficiary.

Rita and Monica are sisters who were beneficiaries of their father's estate. Monica was appointed executor of the estate and was named the successor trustee of their father's trust. The defendants, Michelle and John Morrone, were the third set of lawyers whom Monica hired to represent her in her capacity as executor and trustee. Monica apparently did enough bad things so that she was removed as trustee and executor.

Rita sued the estate's counsel for aiding and abetting Monica's actions in taking money from the estate. Morrones were successor counsel who like all previous counsel withdrew from representing Monica. Once Morrones withdrew, Rita sued them for aiding and abetting Monica's breaches of fiduciary duty.

The trial court dismissed Rita's suit, which decision Rita appealed. The First District Appellate Court affirmed the trial court, holding the counsel for the executor had no duty to any other party than the administrator of the estate. The court stated, "Applied in the context of estate and probate matters, we have found that an attorney representing the estate owes his first and only allegiance to the estate in the event of a conflict among estate beneficiaries...Thus, while the executor of the estate owes a fiduciary duty to estate beneficiaries, the attorney for the estate does not."

Thus, the attorney for the estate had no liability for his client's wrongful acts. This decision should be compared with the decision of the Supreme Court in *McLane v. Russell,* 131 Il 2d 509; 546 Ne2d 499; 137 Ill Dec 554, where a lawyer who prepared a will for a decedent giving her estate to McLane was found to be liable to McLane because the lawyer had not prepared documents to sever the joint tenancy between the decedent and her sister and thereby making the decedent's will inoperable.

The Supreme Court stated that typically an attorney only owes a professional duty to his client. However, the Court held that a non-client beneficiary of an estate can sue the attorney for the estate for malpractice where the lawyer's mistake caused injury to a beneficiary who was to benefit from the attorney-client relationship.

The cases are completely reconcilable. One case involves a dispute between beneficiaries. There, the lawyer's sole allegiance is to the executor of the estate. In the other case, *McLane,* the lawyer, in representing the decedent, made a mistake that affected a beneficiary's rights under a will. The defendant in McLane failed to do something to "make the will work." Two different sets of facts make for two different outcomes.

Interplay between the Parentage Act and the Probate Act

Estate of Jagodowski 2017 Ill App (2d) 160732 was a dispute between a presumed child of the decedent and the mother and sister of a decedent.

The child of the decedent, Joanna, was appointed administrator of decedent's estate, but was later removed from being administrator because she was not an American citizen. The decedent's cousin was appointed administrator and filed a motion to determine the parentage of Joanna.

Boguslaw Malara, the successor administrator, relying upon provisions of the Probate Act sought to determine whether Joanna was in fact the decedent's child. Joanna was born to her mother at a time when the decedent and her mother were married, making Joanna the presumed child of decedent and Joanna's mother. Joanna and her mother left decedent's home and moved to Canada when Joanna was a small child. While Joanna had little contact with the decedent, the decedent paid regular child support payments. The trial court denied the motion and certified two questions to the Appellate Court; (1) Did the statute of limitations in the Parentage Act, 750 ILCS 46/101 *et seq.* apply only to an action to determine parentage or did the Probate Act, 755 ILCS 5/1-1, *et seq.* apply and (2) Does the administrator of an estate have standing to adjudicate a beneficiary's lack of relation to a decedent using DNA evidence.

The court, in examining the Parentage Act, noted an action under sections 204 and 205 if the Parentage Act could only be brought by the child, the mother or a presumed parent and this action had to be brought not later than two years after the petitioner knew or should have known the relevant facts, but not later than the child's 18th birthday. An action brought under section 605 of the Parentage Act could be brought by among others, "a representative authorized by law to act for an individual who would otherwise be entitled to maintain a proceeding to determine parentage, such as a deceased, or incapacitated person.

The Appellate Court held that 755 ILCS 5/5-3, allowing determination of heirship at any time does not trump the provisions of the Parentage Act. The Parentage Act specifically provides "in any civil action not brought under this Parentage Act, the provisions of the Parentage Act shall apply." Thus, the statute of limitations set forth in the Parentage Act requiring that suit must be brought within two years of the time a petitioner knew or should have known of relevant facts to challenge presumed parenthood and not later than the 18th birthday of the person whose parentage is challenged applied. Joanna was 31 years old at the time her parenthood was challenged, so the statute of limitations had long since run. Accordingly, her parentage could not be challenged.

Thus, any challenge to presumed parenthood, whether in a suit under the Parentage Act or in any other civil action,

such as a probate proceeding, is governed by the provisions of the Parentage Act.

What are sufficient facts to state a cause of action for setting aside a will or trust on the basis of undue influence?

In the recent decision by the Third District Appellate Court in *Crampton v. Crampton* 2017 Il App (3d) 160402, the Appellate Court reversed the trial court that dismissed with prejudice a suit to set aside a trust agreement.

Plaintiffs filed their complaint asking to set aside a trust made by the mother of plaintiffs and defendants because one of the defendants had arranged for his mother to see a lawyer, had the lawyer prepare a trust giving him the entire estate which was signed in the son's presence and for many years taken care of the decedent.

Defendants filed a motion to strike under 735 ILCS 5/2-615. The court granted defendants' motion, holding that plaintiffs had not set forth detailed facts to establish the existence of a fiduciary duty between the son and his mother. The trial court based its decision on many cases that require pleading the following facts to state a cause of action for undue influence: (1) the testator and a person who receives a substantial benefit under the estate are engaged in a fiduciary relationship; (2) the beneficiary is the dominant party in that relationship; (3) the testator trusts and confides in the beneficiary; and (4) the will is prepared or its preparation procured by the beneficiary.

The Appellate Court reversed the trial court stating that undue influence is "any improper urgency of persuasion whereby the will of a person is over-powered, and he is induced to do or forebear an act which he would not do if left to act freely. Further, undue influence cannot be specifically defined; each case must be evaluated on its own facts.

The Appellate Court reviewed the facts pled and held that sufficient facts were pled. The court did not use the hard and fast used by the trial court; rather it held that one way to plead undue influence was to plead: (1) the existence of a fiduciary duty, between the testator and a beneficiary who receives a substantial portion of the estate; (2) the beneficiary is the dominant party; (3) the trustee confides in the beneficiary; and (4) the beneficiary prepared the will or procured its preparation, but that was not the only to plead and prove undue influence..

This language used by the court suggests that the previous rigid standard for pleading is being relaxed. Rather, the pleading requirements are more like the standard set out in *In re: Estate of DiMatteo*, 2013 ILL App (1st) 122948, where the court held that the failure to plead the existence of a fiduciary relationship was not fatal to stating a cause of action. The court stated: "A motion to dismiss should not be granted so long as a good cause of action has been stated." *Id.* at ¶75.

Accordingly, the failure to specifically plead all of the elements for a *prima facie* case is not necessarily fatal to properly stating a cause of action for undue influence. ■

Phil Koenig is a member of the ISBA Trusts & Estates Section Council with an office in Rock Island, Illinois and can be reached at pkoenig@koeniglawfirm.com.

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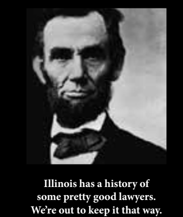
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Monday, 03-05-18 – LIVE Webcast— Nuts & Bolts of a DUI Blood Draw Case. Presented by Traffic Law. 12:00-1:00 PM.

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Wednesday, 03-07-18 – LIVE Webinar—Fixing the Underperforming Practice. Presented by LOME. 12:00-1:00 PM.

Thursday, 03-08-18 – ISBA Chicago Regional Office—The Complete UCC. Master Series, Presented by the ISBA. 8:25-4:45.

Thursday, 03-08-18 – LIVE Webcast— The Complete UCC. Master Series, Presented by the ISBA. 8:30-5:00.

Thursday, 03-08-18 Webinar— Advanced Tips for Enhanced Legal Research on Fastcase. Presented by the Illinois State Bar Association – Complimentary to ISBA Members only. 12:00-1:00 pm.

Friday, 03-09-18 – ISBA Chicago Regional Office—Malpractice Avoidance Program. Presented by Trusts and Estates. 8:30-4:00.

Friday, 03-09-18 – Webcast— Malpractice Avoidance Program. Presented by Trusts and Estates. 8:30-3:45.

Monday, 03-12 to Friday, 03-16— Pere Marquette Lodge, Grafton IL—40 Hour Mediation/Arbitration Training. Master Series, presented by the ISBA—WILL NOT BE ARCHIVED. 8:30 -5:45 daily.

Monday, 03-12-18 – Webcast— Safeguarding Voter Rights and Constitutionally Drawn Voting Districts: When Do Regulation and Party Mapping Cross the Line into Suppression and Discrimination? Presented By: REM. 12:00-1:00 PM.

Tuesday, 03-13-18 – LIVE Webcast— Don't Panic – What to do When a Letter Arrives from the ARDC. Presented by ARDC. 11:30AM – 12:30 PM.

Thursday, 03-15-18 – Webinar—Hello My Name is PAC: An Introduction to the Attorney General's Public Access Duties. Presented by Local Government. 12:00-1:00 PM.

Thursday, 03-15-18 – Webinar— Fastcase Boolean (Keyword) Search for Lawyers. Presented by the Illinois State Bar Association – Complimentary to ISBA Members only. 12:00-1:00 pm.

Friday, 03-16-18 – Holiday Inn & Suites, Bloomington—Solo and Small Firm Practice Institute. 8:00-4:55.

Monday, 03-19-18 – LIVE Webcast—2018 Traffic Law Update. Presented by Traffic Law. 11:00 AM – 12:00 PM.

Wednesday, 03-21-18 – LIVE Webcast—Topics in Professionalism 2018: Mental Health and Substance Abuse Impacting Lawyers, and Diversity and Inclusion in the Legal Profession. Presented by General Practice. 12:00-2:00 PM.

Friday, 03-23-18 – ISBA Chicago Regional Office—Applied Evidence: Evidence in Employment Trials. Presented by Labor and Employment. 9:00 am – 5:00 pm.

Friday, 03-23-17 – LIVE Webcast— Applied Evidence: Evidence in Employment Trials. Presented by Labor and Employment. 9:00 am – 5:00 pm.

Friday, 03-23-18 – Quincy—General Practice Update 2018: Quincy Regional Event. Presented by General Practice. All day.

April

Wednesday, 04-04-18 – LIVE Webcast—Hot Topics in Trial – Session 1 – Jury Selection and Jury Questions. Presented by Tort Law. 12:00-1:30 PM.

Wednesday, 04-11-18 – LIVE Webcast—Tips and Traps in UCC Compliance. Presented by Commercial Banking. 12:00-1:00 PM.

Thursday, 04-12-18 – ISBA Chicago Regional Office—Secrets of the Citation Act and Tips for Enforcing Judgement. Presented by Commercial Banking. 8:45 AM – 12:15 PM.

Thursday, 04-12-18 – LIVE Webcast— Secrets of the Citation Act and Tips for Enforcing Judgement. Presented by Commercial Banking. 8:45 AM – 12:15 PM.

Thursday, 04-13-18 – NIU Hoffman Estates—Spring 2018 DUI and Traffic Law Program. Presented by Traffic Law. All day.

Wednesday, 04-18-18 – LIVE Webcast—Mastering the Dead Man's Act. Presented by Trusts and Estates. 2:00-3:15. ■

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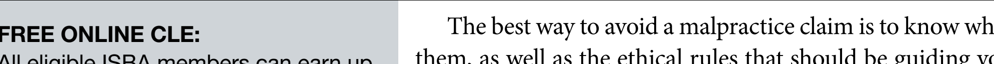

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