# Agenda

**Nebraska and the Uniform Power of Attorney Act** — *C. Swiniarski*
- What to look for in financial POAs
- What level of testamentary capacity is required for signing documents
- What powers do financial POAs have
- What to look for in POAs

**Alternative/Supplemental Approach to Qualified Retirement Plans** — *P. Langdon, N. O'Brien*
- Nonqualified deferred compensation plans
- Synthetic equity plans and programs
- New rules in the Secure Act and Secure Act 2.0 affecting individual retirement accounts

**Current Issues in Retirement Planning** — *P. Pirsch*
- Wealthy, middle and low net worth individuals
- Considerations in years remaining to retirement

**Digital Assets in Estate Plans** — *J. Farrell*
- Online assets and digital planning documents
- Post-mortem account access and searches
- Unique planning and administration issues

**Revocable Trusts vs. Probate** — *J. Farrell*

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**Nebraska Current Issues in Estate, Retirement and Long-Term Care Planning**
Live, Interactive Webinar - Friday, July 19, 2024

HalfMoon Education Inc.
PO Box 278
Altoona, WI 54720-0278

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## Learning Objectives

***You'll be able to:***

***Determine*** what level of testamentary capacity is required for signing documents.

***Explore*** new rules in the Secure Act and Secure Act 2.0 affecting individual retirement accounts.

***Discuss*** current issues in retirement planning.

***Examine*** the use of digital assets in estate plans.

***Compare*** the benefits and drawbacks of revocable trusts versus probate.

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# Nebraska Current Issues in Estate, Retirement and Long-Term Care Planning

*Live, Interactive Webinar - Friday, July 19, 2024*

***Discuss*** what to look for in financial powers of attorney

***Learn*** about the alternative/supplemental approach to qualified retirement plans

***Explore*** current issues in retirement planning

***Consider*** the use of digital assets in estate plans

***Evaluate*** revocable trusts versus probate

## Continuing Education Credits

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**Break**
11:15 - 11:45 am CDT

**Morning Session**
8:30 - 11:15 am CDT

**Afternoon Session**
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# Faculty

**Catherine Swiniarski** is the owner and managing attorney at Elder Law of Omaha, PC, LLO, and is licensed to practice in Nebraska and Iowa. She is a member of Wealth Counsel, the Academy of Special Needs Planners, the National Academy of Elder Law Attorneys, the Nebraska Bar Association, the Omaha Bar Association, and the Omaha Estate Planning Council. Most recently she was editor in chief of the *Nebraska Elder Law Handbook*. Elder Law of Omaha's primary practice areas are estate planning including trusts, special needs planning, asset preservation planning, and probate and trust administration. Ms. Swiniarski received her J.D. degree from Creighton University School of Law in 1986. Since that time, she has practiced law in a wide variety of settings, from corporate to private practice. In addition, she has taught legal topics in various academic settings.

**Peter Langdon** is a shareholder with Koley Jessen. He works with companies in all aspects of employee benefits, including nonqualified deferred compensation, qualified retirement plans, and health and welfare benefits as well as general employment law matters. Mr. Langdon can navigate the complex legal aspects of executive compensation, employee benefits, and employment law while simultaneously explaining those complexities clearly and concisely. He understands the importance of finding creative and effective solutions to complex problems. With a primary focus on employee benefits, including nonqualified deferred compensation, Mr. Langdon guides his clients through the rules and regulations governing nonqualified plans and employee benefits more generally. This encompasses qualified retirement plans and health and welfare benefits. He has extensive experience in advising clients with deferred compensation packages, incentive compensation, and equity ownership. Mr. Langdon consistently advises companies on the operation and maintenance of qualified retirement plans and health and welfare benefits. He earned his J.D. degree from Creighton University School of Law, and his LL.M. degree in Taxation from Villanova University School of Law.

**Nick O'Brien** is an attorney with Koley Jessen. He works hand-in-hand with clients to understand their wishes regarding their estate and helps them to achieve those objectives in the most tax-efficient manner. Mr. O'Brien helps clients with basic estate plans including a will, healthcare power of attorney, durable power of attorney, and a trust. He also counsels clients to create and accomplish complex wealth transfer or business succession plans. Upon the death of a loved one, Mr. O'Brien works with families to ensure that the plans they had in place are executed properly throughout the probate process. With experience in trust disputes, guardianships, conservatorships, and Medicaid planning, he provides his clients advice and oversight on a variety of before-and-after-death planning problems that their families or businesses might face. Mr. O'Brien earned his J.D. degree from Creighton University School of Law.

**Perry A. Pirsch** is the founder of Pirsch Legal Services and has 20 years in the practice of law. He has an extensive background in business law, employment law, estate planning, litigation, and government affairs, and he has assisted hundreds of clients before state and federal courts, in government body administrative hearings, and in negotiations, and mediations. Mr. Pirsch works with the owners or boards of directors of numerous small businesses, nonprofit corporations, and charities, with families, and individuals who need competent and experienced counsel. He received his J.D. degree from the University of Nebraska College of Law; a master's degree in Journalism, an M.A. degree from the University of Nebraska; and his M.P.A. degree in Public and Nonprofit Administration from George Mason University. During law school, Mr. Pirsch clerked for the Nebraska Department of Justice in Criminal Appeals and, following graduation, he was appointed as an Assistant Attorney General for the State of Nebraska. Subsequently, he served as Legislative Counsel to Congressman Lee Terry, General Counsel to the Nebraska Auditor of Public Accounts, and Deputy State Treasurer and General Counsel to the Nebraska State Treasurer. Mr. Pirsch. He is the author of numerous business law articles, Attorney General Opinions, fiction, and his thesis, *Blind Trusts as a Model for Campaign Finance Reform*, was selected for publication by the *William and Mary Policy Journal*.

**John Farrell** is principal of The Law Offices of John P. Farrell, LLC. His main areas of practice include estate planning and probate, civil litigation, business, intellectual property, labor and employment law and real estate. Mr. Farrell earned his J.D. degree from Creighton University School of Law.

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