2025 Annual Client Meeting

1) Welcome Clients & Guests
2) Administrative: Outlines & Handouts (Estate Planning Review Worksheet)
   a. Welcome Brynn Kemelhor + Scot Prebles - Law Clerks - 2nd year law students - will be sitting in on many attorney meetings
   b. Lost Communications: Question #1 on Client Response Form
   c. Client File Update
3) Winding Down of Affairs
   a. Trends: Death - Disability - Proactive Assistance
   b. What's Working? What's Not?
      i. Call the firm
      ii Understanding of plan "mechanics" - legal - financial - tax
      iii. What To Do Workshop - July 24th
      iv. Invite family, helpers + advisors to Annual Client Meetings
      v. Family Meetings

c. Appropriate Assistance:

i. Financial: How do we pay for disability care? Familiarity with investments

ii Tax: 1040 + 1041 returns + Income in Respect of a Decedent (IRD)

iii. Question 2

d Asset Review Reports:

i Not returning

ii Missing assets

iii Updated Reports next month - okay values have changed

4) Law Firm Concerns

a. Fraud + Identity Theft (workshop on July 15TH) – Don't wait to call the firm!

b. Maintaining Independence:

i Home Care Workshop on August 12TH

ii Client Care Program: No cost care assessment

5) Technology Update

a. Challenges: Disparity of client skills — Uniqueness of practice model

b. "In Development"

c. Client Portals: Web + Smart Phone App (Clio for Clients)

i. Features: Texting - Scheduling - shared access to documents - Upload pictures

ii. Bank level security

iii. Demo

iv. Starting roll out with volunteers

v. Clio vs DocuBank: Questions 3 + 4

6) Estate Planning Review Worksheet - Return today please

7) Legal Update:

a. Federal Estate Taxes: Coupon amount almost $14 million - stay tuned!

b. Federal Gift Tax Annual Exclusion: Increased from $18,000 to $19,000

c. Ohio Community Property: (Proposed legislation)

i. All states follow either "Separate Property" or "Community Property" Law

ii. Community Property provides preferential Capital Gains Tax rules for Married Couples

S_1 %	S_2 %	$S_1 + S_2$ %

d. Funding vs Transfer on Death (Inv. Accts) + Pay on Death (Bank Accts): Issue?

i. Focus is on Probate avoidance on death – Disability?

ii. Disability: Funded to Trust = Successor Trustee   TOD/POD = Power of Attorney Agent

8) Closing Comments

a) Return Client Response Form (and Estate Planning Review Worksheets)

b) Register for summer education programs, family meetings + Client Care Assessment

c) Return Asset Review Reports