

SEMINAR

“1st Look” at What the *Daley & Nadeau* Decisions Mean to Irrevocable Trusts & Medicaid Planning

Is it finally over? Discussion of the decision and what it means for the use of IIOTs in long-term care planning

In a unanimous decision in the cases of *Nadeau v. Director of the Office of Medicaid* and *Daley v. Secretary of the Executive Office of Health and Human Services*, the Massachusetts Supreme Judicial Court held that the ability of an applicant for benefits to reside in property that has been transferred into an irrevocable trust does not render the corpus of the trust a countable resource in a MassHealth long-term care benefit application. Although generally seen as a victory, the SJC added dicta regarding determination of income and powers of appointment to non-profits which has some practitioners worried.

Several organizations and many practitioners have put in many uncompensated hours on these cases in an effort to establish Irrevocable Income Only Trusts (IIOTs) as viable planning tools and stem the tide of inconsistent hearing decisions. As the June 13, 2017, New York Times Op-Ed piece entitled, “You’re probably going to need Medicaid” noted, long-term care benefits are no longer only for the indigent—they have become a necessity for most median level income households as well. As such, with the aging population, IIOTs will become necessary planning tools for most average-sized estates and learning how to properly draft these trusts is a necessity for all practitioners.

In this program you hear from attorneys who participated in the *Daley/Nadeau* case and the cases cited therein to discuss the decision and the drafting issues surrounding IIOTs in order to effectively serve your clients.

Agenda

- History of *Daley/Nadeau*
- Review of Decision
- Review of Request for Reconsideration
- Process Going Forward Regarding Remand and Reconsideration
- Pending Litigation Concerning Trusts
- How This Case Should Impact Trust Drafting
- “Ask the Experts” Q&A Session

Faculty

Steven M. Cohen, Esq., *Pabian & Russell LLC, Boston*, Chair

Patricia Keane Martin, Esq., *Pabian & Russell LLC, Boston*

Lisa M. Neeley, Esq., *Mirick, O’Connell, DeMallie & Lougee LLP, Worcester*

Materials

The materials for this program include faculty-prepared submissions that supplement the agenda.

Dates & Locations

BOSTON

Tuesday, July 18, 2017
9:00 am–11:00 am

MCLE Conference Center,
10 Winter Place, via Winter Street
Program Number: 2170828P01

LIVE WEBCAST

Tuesday, July 18, 2017
9:00 am–11:00 am

Register at www.mcle.org
Program Number: 2170828WBC

RECORDED WEBCAST

Tuesday, August 1, 2017
12:00 noon–2:00 pm

Register at www.mcle.org
Program Number: 2170828RBC

Tuition *(includes written materials)*

- \$120
- \$100 MCLE Sponsor Members
- \$90 New Lawyers admitted to law practice after 2014, Pending Admittees, Law Students, and Paralegals

Can’t Attend?

View the webcast—live or later, or download the mp3 recording at www.mcle.org

Listen to the Audio CD
Available after Tuesday, August 1

- \$120
- \$100 MCLE Sponsor Members
- \$90 New Lawyers admitted after 2014

Earn up to 2 CLE credits



Subscribe to the MCLE OnlinePass™
for instant access to this program and everything else MCLE offers online. Learn more at www.mcle.org

Choose from 5 easy ways to register and order!

Reference # 17-020

- ▶ **ONLINE** enter your credit card order at www.mcle.org.
- ▶ **MAIL** this order form with payment to MCLE, Inc.,
Ten Winter Place, Boston, MA 02108-4751.
- ▶ **FAX** your credit card order 24 hours a day to 617-482-9498.
- ▶ **CALL IN** your credit card order to 800-966-6253,
Monday - Friday, 8:30 a.m. - 5:30 p.m.
- ▶ **WALK UP** on the day of the program or **DROP IN** to
MCLE's bookstore, Monday - Friday, 8:30 a.m. - 5:30 p.m.

1 CUSTOMER INFORMATION

Year Admitted to MA Bar _____ Title (if any) _____ BBO# _____
 Last Name _____ First Name _____ Middle Initial _____
 Firm/Agency _____
 Street Address _____ Suite/Floor _____
 City _____ State _____ ZIP+4 _____
 Telephone _____ Fax _____

Order confirmation? Enter your email address: _____

Not an MCLE Sponsor Member? Become one today and receive
10% off programs, webcasts, books, mp3 downloads and more!(see fee chart on next page)

MCLE SPONSOR MEMBER DUES \$

2 PROGRAM REGISTRATION includes written materials

Product No.	Title	Automatic Book Update	Cost
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____

PROGRAMS SUBTOTAL ... \$

3 PROGRAM MATERIALS & AUDIO CDs

Product No.	Title	Automatic Book Update	Cost
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____

Shipping & handling \$ 8.50

PROGRAM MATERIALS & AUDIO CDs SUBTOTAL ... \$

4 PAYMENT METHOD

GRAND TOTAL ... \$

- Check payable to MCLE enclosed

Card number _____ Expiration date _____

Cardholder's name _____ Cardholder's signature _____

Policies and Information

Register early!

For course agendas, hours, fees, and discounts, please refer to the respective seminar pages. The fee includes all written materials unless otherwise noted, program instruction, and refreshment breaks. Lunch may be enjoyed on your own.


To reserve seating and written materials, please register in advance of the program.

Upon registration, MCLE will e-mail a confirmation. Please check in with the registrar on the day of the program.

Walk-in registrants are welcome, with the exception of limited enrollment programs. Please call us to confirm space availability and schedule.

We accept cash, checks, MasterCard, Visa, American Express, and Discover.

Need special assistance?

If you are a person with a disability or special needs, please let us know in advance so that we can arrange to make your visit as convenient and comfortable as possible. Call Pam Chapin at 617-896-1238 to make arrangements. For your convenience, MCLE also offers closed captioning  and transcripts of all recorded webcast programs, available to you online two weeks after the program date.

Mandatory CLE credits

Record of attendance is kept and transmitted upon request to any jurisdiction having mandatory continuing education. MCLE is an accredited sponsor of continuing legal education for Rhode Island and our programs are regularly approved by Maine, New Hampshire, Pennsylvania, New York, Vermont, and other jurisdictions.

And, now, depending on the jurisdiction, lawyers can satisfy their mandatory CLE requirements online with MCLE's live webcasts, which include periodic attendance prompts and the opportunity to forward written questions to the faculty during the program, fill out an evaluation form and receive a certificate of attendance.

If your plans change

If you're unable to attend a program you've registered for, you will receive an email notification shortly after about how to access the program on demand via webcast and/or downloadable mp3 file, including the written materials in electronic form, in full satisfaction of the tuition paid. If you prefer a refund, let us know by the end of the business day prior to the program and we'll refund your tuition after deducting a \$25 processing fee. Note that limited enrollment programs are an exception, cancellation of which require two weeks notice and are subject to a \$45 processing fee.

Attorney scholarships

Attorneys with financial need who certify that they are unable to attend a program without financial aid may request a partial tuition scholarship in confidence by writing or emailing scholarships@mcle.org at least two weeks in advance of the program.

Discounts for new lawyers—new lawyers always pay the lowest price

For the first three years of practice, MCLE offers new lawyers a 25% discount on all of its products, including programs (whether attending in person or via live or recorded webcast), books, course materials, audio CDs and mp3 recordings. If you were admitted to the bar after 2014, you can take advantage of the new lawyer prices listed throughout the catalog.

Pending admittees, law students and paralegals are eligible for a 25% discount on most MCLE programs.

Save all year long— become an MCLE Sponsor Member!

Become a Sponsor Member and receive:

- **10% discount** on all programs, books, program materials, audio CDs, and mp3 recordings;
- Significant savings on a **subscription to MCLE's OnlinePass™**;
- Weekly **e-mail updates** and **advance notice** of sales and new product releases;
- The **highest level of service** offered by your own Sponsor Account Specialist;
- **Public recognition** on our website and in our catalogs and program materials.

MCLE Sponsorship runs for 12 months beginning September 1. The fee for firm, corporate law department, or agency membership is calculated based on the number of Massachusetts admittees within the organization. Benefits of membership extend to all lawyers and non-lawyer professionals associated with the organization.

- Solo Practitioners \$95
- Firms by number of Massachusetts attorneys:
 - 2-5 \$ 150
 - 6-10 250
 - 11-25 500
 - 26-75 1,000
 - 76-150 \$ 2,500
 - 151-250 3,500
 - 251+ 4,500