

## MSBA PROBATE & TRUST LAW SECTION E-NEWSLETTER

January 2022

### Upcoming Events and CLE Programs

- **Greater MN Probate & Trust Study Group Conference Call**
  - Wednesday, January 19, 2022, 9:00 a.m.; Wednesday, February 16, 2022, 9:00 a.m.
  - Call-in Number: (888) 354-0094; Passcode: 9295091072
  - Contact Bradley W. Hanson ([bhanson@quinlivan.com](mailto:bhanson@quinlivan.com); (320) 251-1414) with any questions or to join the group
  
- **MSBA Probate & Trust Law Section Meeting**
  - Thursday, January 20, 2022, 3:30 p.m.
  - Location: Meeting to be held virtually
  - Contact Tram Nguyen ([tnguyen@mnbars.org](mailto:tnguyen@mnbars.org)) with any questions or if you would like to attend the meeting virtually
  
- **CLEs**
  - Minnesota CLE, January 6, 2022: [Probate A to Z: Beginning the Probate Process](#)
  - Minnesota CLE, January 11, 2022: [Probate A to Z: Opening an Estate, Inventory, and Disclaimers](#)
  - MSBA, January 12, 2022: [To Zoom or Not to Zoom- A Judicial Update on Handling Civil Cases Now and in a Post-Covid World](#)
  - Minnesota CLE, January 12, 2022: [Probate A to Z: Handling Creditor Claims Against the Estate](#)
  - MSBA, HCBA, RCBA, FBA, January 12, 2022: [New Lawyers Holiday Happy Hour](#)
  - RCBA, January 13, 2022: [Estate Planning for the Estate Planning Attorney - Solo and Small Firm Succession Stories and Strategies](#)
  - Minnesota CLE, January 18, 2022: [Probate A to Z: Navigating Real Estate Issues Unique to the Probate Estate](#)
  - Minnesota CLE, January 20, 2022: [Probate A to Z: Handling Tax Issues in Estate Administration](#)
  - HCBA, January 20, 2022: [New Lawyers Virtual Trivia](#)
  - Minnesota CLE, January 26, 2022: [Probate A to Z: Medicaid Estate Recovery Rules, Remedies, and Appeals](#)
  - Minnesota CLE, January 27, 2022: [Probate A to Z: Estate Litigation and Appeals](#)
  - Minnesota CLE, January 27, 2022: [Probate A to Z: Closing and Distribution](#)
  - MSBA, HCBA, RCBA, February 4, 2022: [Ethics, Mental Health and Well-Being in a Post-COVID Environment](#)
  - HCBA, February 17, 2022: [New Lawyers Virtual Trivia](#)
  - Minnesota CLE, June 13-14, 2022: [2022 Probate and Trust Law Section Conference](#)

## **IRS Annual Inflation Adjustments for 2022**

The IRS has released the annual inflation adjustments for 2022:

The federal estate tax exclusion is \$12,060,000.

The annual gift tax exclusion is \$16,000 per donee, or \$164,000 for gifts to spouses who are not U.S. citizens.

The maximum reduction for real property under the special valuation method is \$1,230,000.

Rev. Proc. 2021-45.

The contribution limit has increased from \$19,500 to \$20,500 for employees who take part in 401(k), 403(b), most 457 plans, and the federal government's Thrift Savings Plan.

The annual limit on contributions to an IRA remains unchanged at \$6,500.

Notice 2021-61, IR-2021-216.

### **Southern Minnesota Regional Legal Services (SMRLS) – Call for Volunteers**

Southern Minnesota Regional Legal Services (SMRLS) is experiencing an increase in pro bono requests in the area of probate and estate law. SMRLS serves the 33 counties of southern Minnesota, including the east and south metro. Available and ongoing opportunities for probate and trust lawyers are as follows:

Probate cases: SMRLS has an increased need for a network of pro bono attorneys willing to assist clients with formal unsupervised probate and affidavits of collection and survivorship. SMRLS assists clients who are at risk of losing their housing. Typically, clients are family members of a person who died intestate and owned a home where the client lived. The client needs the home in his or her name to access low-income housing repair loans or resolve other issues with a city or county. The home is typically the family's only asset and is of limited value. SMRLS is seeing a large increase in these cases. Occasionally the home has a Medical Assistance Lien against it, and the client usually files under an IFP. SMRLS is also able to reimburse filing fees. Most volunteers spend 12-15 hours over the course of several months on these cases. Volunteer attorneys need to have some experience with probate, but SMRLS can provide access to mentor volunteer attorneys and a training packet. SMRLS has two volunteer coordinators to provide support for attorneys doing pro bono, malpractice insurance for volunteers, and CLE credit for pro bono hours.

Wills: SMRLS offers wills clinics 1-2 times a year where volunteer attorneys and clerks draft simple wills, HCDs, POAs, and TODDs. Outside of the clinics, SMRLS occasionally needs volunteers to draft wills for terminally ill clients who contact us. Although we don't have any current needs, volunteers can still contact us to be added to our list of potential volunteers to contact as needs arise.

Trusts: SMRLS occasionally helps severely disabled clients with special needs trusts.

Guardianship and Person/Centered Planning: SMRLS has an increased need for a network of pro bono attorneys willing to assist families of disabled individuals with guardianships or other support tools like POAs. SMRLS uses person-centered planning to best serve clients who contact us with a legal need for a supportive decision-making tool and are not able to afford traditional legal services. SMRLS is seeing a large increase in these cases. Most volunteers spend 20-30 hours over the course of several months on these cases. Volunteer attorneys need to have some experience with guardianship or person centered planning, but SMRLS can provide access to mentor volunteer attorneys and a training packet. SMRLS has two volunteer coordinators to provide support for attorneys doing pro bono, malpractice insurance for volunteers, and CLE credit for pro bono hours.

To get more involved or sign up to volunteer, click [here](#) or contact Emily Bowen at [emily.bowen@smrls.org](mailto:emily.bowen@smrls.org).

**MSBA Probate & Trust Law Section E-Newsletter – Call for Submissions**

We are always looking for attorneys to write brief articles for this newsletter. Articles can focus on any issues relevant to probate and trust law. This newsletter is distributed to the Probate and Trust Law Section membership, which consists of approximately 1,009 practitioners. Writing for the newsletter is a great way to share your knowledge and expertise with your colleagues.

If you are interested in submitting an article, please contact Kiley Henry ([henry.kiley@dorsey.com](mailto:henry.kiley@dorsey.com)) or Jenny Colich ([colich.jennifer@dorsey.com](mailto:colich.jennifer@dorsey.com)) with your idea.

[Click here](#) to see past editions of the Newsletter for ideas on submissions.

Best Regards,  
Kiley Henry & Jenny Colich  
Probate & Trust Newsletter Editors

Kiley Henry ([henry.kiley@dorsey.com](mailto:henry.kiley@dorsey.com)); Jenny Colich ([colich.jennifer@dorsey.com](mailto:colich.jennifer@dorsey.com))

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To access the PROBATE & TRUST LAW SECTION WEBSITE | Click [here](#)

Current and prior E-Newsletters are posted on the website for the MSBA Probate & Trust Law Section and are available at: [Probate & Trust Law Section Newsletters](#)

If you do not wish to receive this E-Newsletter, send your request to be removed from the mailing list to Tram Nguyen at [tnguyen@statebar.gen.mn.us](mailto:tnguyen@statebar.gen.mn.us).