

2026

Estate Planning

Fundamentals Course Overview

Each year, the Chicago Estate Planning Council (CEPC) presents a five-part Fundamentals Course designed to provide a deep introduction to the essential components of trust and estate planning and administration.

This course can benefit:

- Junior estate planning professionals (0-5 years experience),
- Experienced practitioners new to the trusts and estates field, and
- Experienced practitioners seeking a “basics” refresher course in one or more areas of estate planning.

The CEPC is now opening up the Fundamentals Course to all estate planning professionals in the adjacent Midwest/Great-Lakes region, through virtual programming!

Dates:

January 20	Introduction to Estate Planning
January 27	Overview of Estate, Gift and Generation-Skipping Transfer Tax
February 4	Income Tax Considerations for Trusts and Estates / Illinois Trust Code
February 10	Drafting Estate Planning Documents
February 24	Putting It All Together

Fundamentals Course Faculty

Each part in the series is taught by skilled and highly regarded members of Chicago's estate planning community:

David Berek, Venable LLP

Maribeth (Mari) Berlin, Levenfeld Pearlstein LLC

Lucy Bickford, CIBC

Sharon Buccino, Hoogendoorn & Talbot LLP

Tiffany Carmona, JP Morgan Private Bank

Jessica Coutre, Thompson Coburn LLP

Melissa De Vries, Hoogendoorn & Talbot LLP

Valli Gupta, BMO Financial Group

Shawn McCullough, Harrison LLP

Oliver Merrill, ArentFox Schiff LLP

Stephen Pratt, Levenfeld Pearlstein LLC

Registration Fees:

Registration fees include instruction and electronic course materials. Colleagues of CEPC Members, Members of other estate planning councils that are a part of the National Association of Estate Planners and Councils (NAEPC) and members of other affiliated organizations may attend at the member rate.

[For more information on the Courses and Registration Fees click here](#)



zoom Webinar



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2026 Estate Planning Fundamentals Course

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If you have any questions, please email info@cepcweb.org.

CEPC Workshop Committee

Please note all
five (5) courses will
run from
8:30 a.m. - 12:30 p.m.

Course 1

January 20, 2026

Introduction to Estate Planning

Presented by:

Maribeth (Mari) Berlin and Stephen Pratt, Levenfeld Pearlstein LLC

This session introduces attendees to basic estate planning concepts and is a key precursor for the next four sessions of the Fundamentals Course. The presentation focuses mainly on federal tax issues and on property law concepts which apply in 49 states. (Who can really explain Louisiana?). We all talk about estate planning but what is it? How can it best be explained to clients – so they retain some idea of what these lengthy and complex documents are designed to do? What key concepts does the planner need to understand in order to effectively convey those concepts to the clients?

Two experienced estate planners will take you through issues to consider and ideas to make your own, with many forms and real-life examples.

This session is appropriate for all estate planning professionals not only from Illinois, but from other jurisdictions. In addition to professionals with 0-5 years experience, experienced estate planning professionals have attended in the past have found this session and its materials engaging and worthwhile.

Course 2

January 27, 2026

Overview of Estate, Gift and Generation-Skipping Transfer Tax

Presented by:

**Sharon Buccino and Melissa De Vries,
Hoogendoorn & Talbot LLP**

This session includes an in-depth discussion of federal estate and gift taxes, as well as a discussion of the Illinois estate tax regime.

The balance of this session will focus on the basics of the generation-skipping transfer (GST) tax, including rules for calculating inclusion ratios and allocating GST exemption. The topics covered and examples used will be relevant to tax preparers and trust administrators, as well as estate planning professionals.

Course 3

February 4, 2026

Section 1: Tax Considerations for Trusts and Estates

Presented by:

David Berek, Venable LLP

The first section will discuss Fiduciary Responsibility as well as provide an overview of fiduciary income taxation, state-level taxation of Illinois trusts, and distinctions between income tax accounting and traditional trust accounting under applicable principal and income statutes.

Section 2: Illinois Trust Code

Presented by:

Oliver Merrill, ArentFox Schiff LLP

The second section of course 3 will provide an introduction to the Illinois Trust Code. The Illinois Trust Code provides the architectural framework for administering a trust. In drafting a trust, practitioners need to know which rules are considered structural supports that cannot be changed by the trust instrument, and which rules are design choices that can be drafted around. In administering a trust, practitioners also need to understand the duties of a trustee, including the duty to provide notices, accounts and other information about a trust, the rules for investing trust assets, and how fiduciary duties may be divided amongst different individuals or institutions. In administering an irrevocable trust, changing circumstances may make modifications advisable, and the Illinois Trust Code provides a number of different ways to modify an irrevocable trust.

Please have a copy of the Illinois Trust Code available. You can download or print the ITC from <https://www.ilga.gov/> for free.

If you prefer a printed volume containing the ITC and other Illinois statutes related to probate, trusts and estate planning, you might consider purchasing West's Illinois Probate Act and Related Laws 2025.

Course 4

February 10, 2026

Drafting Estate Planning Documents

Presented by:

Valli Gupta, BMO Financial Group

Lucy Bickford, CIBC

Shawn McCullough, Harrison LLP

This session will focus on the basics of drafting estate planning instruments, including the anatomy of a standard A/B estate plan, elements of basic estate planning documents (Wills, Revocable Living Trusts, and Powers of Attorney), tips for selection of fiduciaries, discussion of discretionary standards, as well as an overview of trustee powers, tax planning and other drafting considerations.

This session provides a detailed review of core estate planning documents and their provisions, designed to help new estate planning professionals understand the property and tax law basis for each provision. The panelists will offer tips for understanding the structure and workings of an estate plan, including simple and more complex considerations in tailoring estate plans to suit client tax and family goals.

Course 5

February 24, 2026

Putting It All together

Presented by:

Jessica Coutre, Thompson Coburn LLP

Tiffany Carmona, JP Morgan Private Bank

Now that you have learned about essential concepts in transfer taxation (including estate, gift and GST taxes), drafting estate planning documents, fiduciary income tax, and the statutory framework for trust law, learn how you can apply in your everyday practice.

This course ties together the prior four sessions and will walk attendees through case studies illustrating the practical application and integration of concepts introduced in the first four sessions. In particular, hypotheticals will focus on estate and post-mortem planning, reporting wealth transfers on example gift tax and estate tax returns, and applying fiduciary income tax concepts.

Illinois Continuing Education

Please note continuing education credit is pending for Illinois CFP, CLE, and CPE





Chicago Estate Planning Council

2026 Fundamentals Courses

Register by January 10, 2026 to receive a \$100 discount off the Complete Course registration fee.

Registration Fees

Registration fees include instruction and electronic course materials.

All Courses will run from 8:30 a.m. - 12:30 p.m.

	*Member	Non-Member
Complete Course (all five sessions)	\$900	\$1,400
Individual Course Fees:		
Introduction to Estate Planning Part 1 – January 20, 2026	\$225	\$325
Overview of Estate, Gift and Generation-Skipping Transfer Tax Part 2 – January 27, 2026	\$225	\$325
Income Tax Considerations for Trusts and Estate Illinois Trust Code Part 3 – February 4, 2026	\$225	\$325
Drafting Estate Planning Documents Part 4 – February 10, 2026	\$225	\$325
Putting It All Together Part 5 – February 24, 2026	\$225	\$325

[CLICK HERE TO REGISTER](#)



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