



PROBATE, TRUSTS AND ESTATES SECTION

NEWSLETTER

January 2024

Upcoming Events & CLE Programs

Probate, Trusts and Estates Section Council Meeting

- Thursday, February 15, 2024, 3:30 p.m.
- Location: via Zoom
- Contact Tram Nguyen (tnguyen@mnbars.org) with questions or to attend

Greater Minnesota Probate & Trust Study Group Conference Call

- Wednesday, February 21, 2024, 9:00 a.m.
- Location: Call-in Number: (888) 354-0094; Passcode: 9295091072
- Contact Bradley W. Hanson (bhanson@quinlivan.com) with questions or to join

CLE Programs:

- February 21, 2024, 9:00 a.m., Minnesota CLE Conference Center: [Proven Practice Pointers for Estate Planning Attorneys](#)
 - February 21, 2024, 1:00 p.m., Minnesota CLE Conference Center: [Digital Legacies – Navigating the World of Electronic Wills](#)
 - February 27, 2024, 9:00 a.m., Minnesota CLE Conference Center: [Scenario-Based Estate Planning with the Drafting Wills and Trust Agreements Deskbook Forms](#)
 - February 27, 2024, 1:00 p.m., Minnesota CLE Conference Center: [Navigating the Tax Maze with the Drafting Wills and Trust Agreements Deskbook](#)
 - February 29, 2024, 9:00 a.m., Minnesota CLE Conference Center: [Estate Planning for the Non-Specialist](#)
 - June 10 & 11, 2024, 9:00 a.m., St. Paul RiverCentre: [2024 Probate And Trust Law Section Conference](#)
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2024 IRS Annual Inflation Adjustments

For an estate of any decedent dying in calendar year 2024, the basic exclusion amount is \$13,610,000 for determining the amount of the unified credit against estate tax under § 2010.

For an estate of a decedent dying in calendar year 2024, if the executor elects to use the special use valuation method under § 2032A for qualified real property, the aggregate decrease in the value of qualified real property resulting from electing to use § 2032A for purposes of the estate tax cannot exceed \$1,390,000.

For calendar year 2024, the first \$18,000 of gifts to any person (other than gifts of future interests in property) are not included in the total amount of taxable gifts under § 2503 made during that year.

For calendar year 2024, the first \$185,000 of gifts to a spouse who is not a citizen of the United States (other than gifts of future interests in property) are not included in the total amount of taxable gifts under §§ 2503 and 2523(i)(2) made during that year.

The contribution limit for employees who participate in 401(k), 403(b), and most 457 plans, as well as the federal government's Thrift Savings Plan is increased to \$23,000, up from \$22,500.

The limit on annual contributions to an IRA increased to \$7,000, up from \$6,500. The IRA catch-up contribution limit for individuals aged 50 and over was amended under the SECURE 2.0 Act of 2022 to include an annual cost-of-living adjustment but remains \$1,000 for 2024.

[Revenue Procedure 2023-34](#), Nov. 27, 2023; [IR-2023-203](#), Nov. 1, 2023.

2023-2024 Dead Hand Writing Competition

The Writing Competition Committee previously announced the second annual Probate, Trusts and Estates Section Writing Competition, now known as the Dead Hand Writing Competition.

This year students are invited to learn about antemortem probate proceedings and trust validations by (1) exploring their advantages and disadvantages and (2) reviewing other states' laws and commenting on their desirable or undesirable features.

All eligible law students are welcome to enter and showcase their writing skills for a chance to win a ***\$5,000 cash prize***. The deadline for submissions is February 1, 2024. We encourage you to share this opportunity with students in your network! Click [here](#) for more information.

Have a suggestion for a future Dead Hand Writing Competition topic? Share your ideas with the Writing Competition Committee by emailing tnguyen@mnbars.org.

Probate, Trusts and Estate Section Council Amicus Request Policy and Procedure

[Kirstin Helmers](#), Vice-Chair
[Denise Rahne](#), Co-Chair of Litigation and Dispute Resolution Committee

The Probate, Trusts and Estate Section Council (“Section Council”) has received many questions from members of the Probate, Trusts and Estate Section (“Section”) as to how and when the Section will grant a request to move for leave to file an amicus curiae brief. Based on the policy and procedure outlined below, Section Council will consider requests for the filing of an amicus curiae brief from a member of the Minnesota State Bar Association (“MSBA”). Due to time sensitivities under the Rules of Appellate Procedure, and to provide a consistent and fair process for all requests, the policies and procedures outlined below are strictly followed.

Consideration of requests for amicus briefs is governed by the Probate and Trust Section Amicus Policies and Procedures adopted by the Section Council on October 15, 2020 (“Amicus Policies”). The Amicus Policies are available on the Section website on the MSBA (MSBA Home/Members/Sections/Probate, Trusts Section) under Section Policies.

Members seeking consideration of a request for the Section to move for leave to file an amicus curiae brief should review all Amicus Policies while paying special attention to the following:

1. It is the policy of the Section to file briefs sparingly;
2. The filing of a brief by the Section must contribute significantly to the court’s understanding of the legal issues involved; and
3. Section briefs shall be considered only where there is adequate time to evaluate the request and to feasibly prepare a motion for leave to file.

Requests must be in writing and directed to the Chair of the Section. Requests are considered as soon as possible after they are made. Upon receipt of a request, an amicus subcommittee made up of the Governing Council (Chair, Vice-Chair, Secretary, Treasurer and Past Chair) and the Co-Chairs of the Litigation and Dispute Resolution Committee will consider the request. In the case of a conflict or even an appearance of a conflict, the conflicted individual will take no part in considering the request. If necessary, other Section Council members may be appointed to the amicus subcommittee for the purpose of reviewing a request. If the request concerns legal, rather than factual issues, is timely, and meets the other standards of the Amicus Policy, the amicus subcommittee will decide whether to bring the request to the full Section Council for consideration and a vote.

In recent years, only two requests for amicus briefs have been granted. The appellate issues in both matters were legal, rather than factual. The motions for leave to file an amicus brief and amicus briefs on behalf of the Section were prepared pro bono. In both cases, the Court of Appeals considered and relied on the Section’s analysis in making its decision.

While the amicus committee and Section Council generally do not provide the reason for a denial, many requests for amicus briefs are denied due to untimeliness. Members intending to request an amicus brief from the Section should prepare and submit the request as early as possible, keeping in mind the Amicus Policies and the time needed for the amicus subcommittee and the Section Council to consider a request and find an attorney to draft the motion for leave to file an amicus brief. Members should also review the Minnesota Rules of Civil Appellate Procedure timing requirements. Under Minnesota Rule of Civil Appellate Procedure 129.01(b), a request for leave to submit an amicus brief must be served and filed no later than 14 days after the filing of the

notice of appeal. If a member waits until after the notice of appeal is filed to make a request to the Section Council, it will almost certainly be denied as untimely.

Updates from the Hennepin County Probate Registrar

The Hennepin County Probate Registrar has launched a series of quick-reference guides called Tip Sheets. Click [here](#) to review the Tip Sheets and topics covered.

The Registrar is also planning to start a Newsletter. Stay tuned for more information.

Have thoughts on other resources that might be useful to the bar? Please contact Lindy Scanlon at lindy.scanlon@courts.state.mn.us with your ideas.

PracticeLaw and MNdocs Updates

The MSBA Law Practice Technology department is working to update all of the documents in PracticeLaw and MNdocs, starting with the probate forms!

For those who don't know, PracticeLaw is the MSBA's member-only free form bank, offering static forms, typically in Word or PDF format. MNdocs is a subscription service that automates document creation across various practice areas, including probate, real property, business law, and family law.

The MSBA is seeking volunteers willing to collaborate on this project by reviewing existing documents, providing insights on necessary updates or changes, and suggesting additional documents to be added.

Please reach out to jcarter@mnbars.org for more information or to get involved!

Call for Submissions

We welcome attorneys to submit brief articles on issues relevant to the Section for distribution via this Newsletter. The Newsletter is sent to the Probate, Trusts and Estates Section membership, which consists of approximately 1,038 practitioners. Writing for the Newsletter is a great way to share your knowledge and expertise with your colleagues. Click [here](#) for examples of articles published in prior editions of the Newsletter. If you are interested in submitting an article, please contact Kiley Henry (henry.kiley@dorsey.com) or Jenny Colich (colich.jennifer@dorsey.com).

Regards,
Kiley Henry & Jenny Colich
Probate, Trusts and Estates Section Newsletter Editors

Click [here](#) to access the Section website. If you do not wish to receive the Newsletter, please contact Tram Nguyen at tnguyen@mnbars.org to unsubscribe.