



Wendy S. Goffe is a partner with the law firm of Stoel Rives LLP, Seattle, Washington, with 30 years of experience counseling clients on estate planning issues. She has been named one of “The Best Lawyers in America” for trusts and estates (2007–2022), Super Lawyers for estate planning and probate, nonprofit organizations (2003–2021), top 50 women lawyers (2006–2019, 2021), and top 100 lawyers (2008–2014, 2018, 2021). She has been listed in Chambers High Net Worth Guide (Private Wealth Law – Washington) (2016–2021) and is a Fellow of the American College of Trust and Estate Counsel (ACTEC), chair of the ACTEC

Family Law Task Force, and a member of the ACTEC Digital Property Committee. She is an Accredited Estate Planner® (Distinguished) as awarded by the National Association of Estate Planners.

Her experience includes advising clients on probate and trust administration, estate and gift taxation, charitable and nonprofit organizations, family-owned business succession, and issues concerning unmarried couples. She has also worked extensively with private collectors, artists, artist foundations, museums, and art dealers, who seek legal counsel relating to the creation, destruction, purchase, sale, consignment, auction, ownership, financing, loan, authentication, export/import, display, reproduction, insurance, taxation, storage, charitable and noncharitable gifting, restitution, and recovery of fine art and other creative work.

Wendy is the co-editor of *The Tools & Techniques of Estate Planning for Modern Families*, Leimberg Library, The National Underwriter Company (2019), and the author of the following chapters: “Planning for Unmarried Couples and Cohabitation Agreements,” “Planning for Same-Sex Couples,” and “Advising and Planning for Transgender Family Members.” She has been interviewed by and written for many national publications and was previously a contributor to Forbes.com. In her free time Wendy is a volunteer for Girls on the Run and an avid runner.

PRESENTATION TITLE: When Estate Planning, Marital Agreements and Divorce Collide: How to Avoid Unintended Consequences

Description: Pre- and post-marital agreements can be an integral part of estate planning for many clients. Wealth generators often demand that the younger generations have a premarital agreement to preserve family wealth. This presentation will address some of the unintended consequences when estate planners do not consider how a divorce court may treat a marital agreement. These issues are magnified when estate planners draft irrevocable trusts for estate tax planning and asset protection for parents and their children, often in light of the likely significant reduction in the lifetime gift and estate tax exemption. This presentation will also examine unintended consequences and unique challenges when estate planners for one generation agree to draft pre- and post-marital agreements for the next generation, and the problems that can arise when family lawyers do not understand how irrevocable trusts are administered or the fiduciary duties of the trustee. Further, poorly drafted or uninformed divorce agreements lead to undesirable estate tax and income tax results. Finally, this presentation will make a case for matrimonial and estate planning attorneys to work together to produce pre- and post-marital agreements that are practical and enforceable.