

# CONTINUING LEGAL EDUCATION

THE BAR ASSOCIATION OF SAN FRANCISCO



The Art Law Section presents

## Taxes, Death and Divorce

Symposium on Artist and Collector Estates

**Wednesday**

**May 13, 2026**

MCLE Registration: 4:30 - 5:00 p.m.

In-Person Program: 5:00 - 6:15 p.m.

Reception to Immediately Follow.

### Speakers

**Dean Nicyper**

Withers Bergman

**Jessica Kaplan**

Withers Bergman

### Moderator

**Honorable Simon J. Frankel**

Superior Court of California, County of San Francisco

Join the San Francisco Bar Association's Art Law section for a symposium on artist and collector estate planning, administration, and related issues. Attendees will learn about the pitfalls of ambiguous planning, fiduciary risks, and legal challenges that can arise for artists, collectors, trustees, and executors. Attendees are invited to engage in a question-and-answer session after the conversation. The symposium will be followed by a social hour to keep the discussion going and inspire new connections.

### Topics

The symposium will feature a moderated panel moderated by Judge Simon Frankel, co-author of "Law, Ethics, and the Visual Arts, sixth edition (2025)." The Panel will deliver an overview of important considerations for artists, collectors, and their advisors, and real-life examples illustrative of topics, including:

- Artist estate planning and administration, inclusive of estate taxes and blockage discounts, executors and trustees, the artist's intent to transfer, and artists' foundations
- Collector estate planning and administration, including determining the fair market value of works of art in their estate, fractional gifts for estate planning purposes, the valuation of works of art for estate and gift taxes, and complexities that can result in litigation
- Dividing collectors' and artists' art in divorce

### Section Chair

Kimberly Pallen, Withers Bergman

### MCLE: 1 Hour

To receive MCLE credit, you must sign in during the designated MCLE registration period. This activity is approved for Minimum Continuing Legal Education credit by the State Bar of California.

BASF is a certified provider. Provider #103

### Location

In-Person

Withers Bergman LLP

909 Montgomery Street, Suite 300

San Francisco, CA

### Cost

Free for BASF Law Student

Free BASF Member

\$75 All Others

All prices increase \$10 on the day of the program.

**Pre-registration is required.**

**Thank You to Our Sponsor**

**withers**

### Viewing Options



In-Person only program, register at [www.sfbar.org](http://www.sfbar.org)



Webcast Recording will be available. Register separately on our online platform.

Special Requests:

People with disabilities should contact BASF regarding reasonable accommodations at [events@sfbar.org](mailto:events@sfbar.org).

All are welcome, varying rates apply based on membership status.

**Event Code: G262603**

Register online: [www.sfbar.org/calendar](http://www.sfbar.org/calendar)