

43RD NOTRE DAME[®] TAX & ESTATE PLANNING INSTITUTE

Century Center | South Bend, Indiana | October 26-27, 2017

Featuring: Testamentary and Transfer Tax Planning in a Period of Uncertainty

Program will be modified to fully reflect any legislative developments affecting the estate tax.



Forty-Third Annual Notre Dame® Tax and Estate Planning Institute

Total for Thursday and Friday: 16 hours (including 3 hours of ethics*, depending on the accrediting body)

Wednesday, October 25, 2017

3:30 p.m. - 5:30 p.m. Wednesday Afternoon Informal Bonus (No Credits):
What Every Estate Planner Needs To Know About Federal Bankruptcy Law **Discovery Ballroom**
~ Alan Gassman

Thursday, October 26, 2017

8 hours - 1 hour ethics

8:00 a.m. Welcoming Ceremonies **Hall A**
~ Nell Jessup Newton, Joseph A. Matson Dean and Professor of Law, Notre Dame, Indiana
Jerome M. Hesck, Miami, Florida

8:10 a.m. Break (5 mins)

session **A** Choose from the following sessions which are scheduled to run concurrently **B** session

8:15 a.m. - Session 1A (60 mins)
Charitable Planning with Retirement Accounts:
Strategies, Traps & Solutions
~ Professor Christopher Hoyt

8:15 a.m. - Session 1B (60 mins)
Non-Judicial Settlement Agreements: A NJSA Can
Keep Problems Away
~ Pamela Lucina and Todd Flubacher

9:15 a.m. - Session 2A (60 mins)
The Generation Skipping Transfer Minefield: Persistent
Traps, Elections and Pitfalls
~ David Handler and Joseph Higgins

9:15 a.m. - Session 2B (60 mins)
High Returns And Tax-Free Compounding: Keys To
Building Wealth And Achieving The Best Estate
Planning
~ Jonathan Blattmachr and Professor Jeff Glickman

10:15 a.m. - Break (15 mins)

10:30 a.m. - Session 3A (60 mins)
Practical Planning for Digital Assets and Administration
of Digital Assets by Fiduciaries
~ Professor Gerry Beyer

10:15 a.m. - Break (15 mins)

10:30 a.m. - Session 3B (60 mins)
Section 1202: Claiming The QSBS Gain Exclusion Is Not
As Easy As It Seems
~ David Kirk

11:30 a.m. - Session 4A (60 mins)* ‡
Protecting Your Client's Data: Ethics, Security
and Practicality
~ David Ries

11:30 a.m. - Session 4B (60 mins)*
Challenges and Dilemmas When Dealing With
Individuals With Diminished Capacity
~ George Karibjanian

12:30 p.m. Luncheon **Great Hall**

session **A** Choose from the following sessions which are scheduled to run concurrently **B** session

1:45 p.m. - Session 5A (60 mins)
How Interest Rates Affect Commonly-Used Estate Tax
and Income Tax Planning Strategies
~ Diana Zeydel

1:45 p.m. - Session 5B (60 mins)
Drafting Superior GRATs and Deciding if Certain Asset
Classes are Appropriate for a GRAT
~ David Handler and David Herzig

2:45 p.m. - Session 6A (60 mins)
Reciprocal Trusts: Language That Causes Problems And
Reciprocal Consideration
~ Domingo Such

2:45 p.m. - Session 6B (60 mins)
Transfer Techniques For Real Estate That Can Avoid
Probate
~ Pamela Orsak

3:45 p.m. - Break (15 mins)

3:45 p.m. - Break (15 mins)

4:00 p.m. Session 7 (120 mins)
Planning For Uncertainty: Should Clients Continue To Implement Planning Techniques?
Changing Irrevocable Trusts. Drafting Flexible Trusts
~ Susan Lipp, Kim Kamin, David Handler and Diana Zeydel

THURSDAY NIGHT RECEPTION

Thursday, October 26, 2017
6:15 pm - 7:30 pm

Friday, October 27, 2017

8 hours - 2 hours ethics

8:00 a.m. Session 8 (60 mins)
Current Developments Of Importance To Estate Planners
~ Professor Stanley Johanson

9:00 a.m. Break (5 mins)

session **A** Choose from the following sessions which are scheduled to run concurrently **B** session

9:05 a.m. - Session 9A (60 mins)
A Rapid Fire of Twenty Practical Estate
Planning Nuggets
~ Martin Shenkman

9:05 a.m. - Session 9B (60 mins)
Succession Planning For The Family Business With
Active and Passive Children As Co-Owners
~ Mary O'Reilly and Steven Breitstone

10:05 a.m. - Break (10 mins)

10:05 a.m. - Break (10 mins)

10:15 a.m. - Session 10A (60 mins)
An Analysis of Proposals Using Life Insurance: What
Works, What May Not Be As Effective As Promoted and
What Does Not Work
~ Larry Macklin

10:15 a.m. - Session 10B (60 mins)
Momma Always Liked You Best: Mediation As An
Alternative For Estate And Trust Disputes
~ Robert Kirkland

11:15 a.m. - Session 11A (60 mins)*
Removal and Surcharge of Fiduciaries: Practicality,
Obstacles and Defending the Fiduciary
~ Sandra Glazier

11:15 a.m. - Session 11B (60 mins)*
Silent Trusts: Balancing Competing Interests And
Implementing The Settlor's Intentions
~ Nicole Mann, Jane Zhao and Jared Cloud

12:15 p.m. Luncheon (60 mins)
A 50-Year View Of The Profession And The Future Of The Profession **Great Hall**
~ Professor Stanley Johanson

session **A** Choose from the following sessions which are scheduled to run concurrently **B** session

1:15 p.m. - Session 12A (60 mins)
Testamentary And Transfer Planning In A Period Of
Uncertainty, Including Uses of Defined Value Clauses
(And Potential Attacks)
~ Steve Akers

1:15 p.m. - Session 12B (60 mins)
Pre-Sale Due Diligence: Getting Your Business Ready To
Sell
~ Karin Prangly and Michael Sorrow

2:15 p.m. - Session 13A (60 mins)
The Privilege of Privileges - Hiring Appraisers and
Preparing Transfer Tax Returns While Protecting
Taxpayers' Communications
~ Stephanie Loomis-Price

2:15 p.m. - Session 13B (60 mins)
How Courts Unravel Asset Protection Trust Strategies
And Protecting Your Trust
~ Louis Harrison

3:15 p.m. - Break (15 mins)

3:15 p.m. - Break (15 mins)

3:30 p.m. - Session 14A (60 mins)
Income Tax Strategies For Trusts: Assignment Of
Income To Taxpayers In Lower Income Tax Brackets,
Including State Income Taxes
~ Neil Schoenblum

3:30 p.m. - Session 14B (60 mins)
Win, Win Strategies For Donor-Centric Charitable Giving
~ Ed Beckwith

4:30 p.m. - Session 15A (60 mins)* ‡
The Future Has Arrived: Are You Ready For Electronic
Wills?
~ Bruce Stone

4:30 p.m. - Session 15B (60 mins)*
Aggressive Tax Planning And The Ethical Advisor:
Beyond Zealous Advocacy And What To Do When The
Referral Proposes Questionable Structures
~ Stuart Kohn and David Allen

* ethics credits ‡ technology credits

Program will be modified to fully reflect any
legislative developments affecting the estate tax.

INTRODUCTION

The Institute continues to present practical topics, relevant even if there is no estate tax. The advantage of simultaneous sessions is that one track can focus on creative planning for estate tax reduction while the other track can cover topics relevant for all families, even families with a net worth below the estate tax exemptions. As in the past, the Institute will provide topics focused on income tax planning, such as assignment of income to taxpayers in lower marginal income tax brackets, including elimination or deferral of state income taxes. With dual sessions, individuals attending the Institute can choose topics relevant to their clients.

An area of particular interest is the session devoted to evaluating different life insurance policies and proposals using life insurance that sometimes seem too good. The speaker will first address the type of policy most appropriate for a client's objectives and then discuss how to evaluate proposals using life insurance that may or may not be misleading, such as using premium financed life insurance as a retirement plan substitute. Finally, the speaker will discuss proposals using life insurance that are flawed so that the advisor can steer the client away from a flawed proposal as illustrated in the recent Webber Tax Court decision.

Another topic that will become increasingly important did not exist a few years ago: Electronic Wills. Imagine sitting in your home, logging on to fill out your will with two witnesses and a notary online via a Skype connection. This is the future. It is coming fast. This session will keep you up-to-date on this important development and, along with another session on data security, is designed to satisfy the technology requirements of some accrediting bodies (subject to the approval of that body)

We currently are operating in uncertain times regarding possible changes in the income tax and estate tax. Any significant legislative developments that occur and that might affect your clients and your practice will be incorporated into the Institute's program, ensuring that you remain up-to-date in these changing times.

FACULTY

Steve Akers

Bessemer Trust
- Dallas, TX

David Allen

Katten, Muchin, Rosenman
- Chicago, IL

Ed Beckwith

Baker & Hostetler
- Washington, DC

Gerry Beyer

Texas Tech University
- Lubbock, TX

Jonathan Blattmachr

Pioneer Wealth Partners, LLC
- New York, NY

Steven Breitstone

Meltzer, Lippe, Goldstein & Breitstone
- Mineola, NY

Jared Cloud

McDermott, Will & Emory
- Chicago, IL

Todd Flubacher

Morris, Nichols, Arsht & Emory
- Wilmington, DE

Sandra Glazier

Lipson, Neilson, Cole, Seltzer, Garin, PC
- Bloomfield Hills, MI

Jeff Glickman

Artificial Superintelligence Advisory
- Bothell, WA

David Handler

Kirkland & Ellis
- Chicago, IL

Louis Harrison

Harrison & Held
- Chicago, IL

David Herzig

Valparaíso University
- Valparaíso, IN

Joseph Higgins

Kirkland & Ellis
- Chicago, IL

Christopher Hoyt

University of Missouri-Kansas City
- Kansas City, MO

Stanley Johanson

University of Texas
- Austin, TX

Kim Kamin

Gresham Partners
- Chicago, IL

George Karibjanian

Franklin Karibjanian & Law
- Boca Raton, FL

David Kirk

Ernst & Young
- Washington, DC

Robert Kirkland

Kirkland, Woods & Martinsen
- Liberty, MO

Stuart Kohn

Leventhal Pearlstein
- Chicago, IL

Susan Lipp

Editor in Chief, Trusts & Estates
- New York, NY

Stephanie Loomis-Price

Winstead
- Houston, TX

Pamela Lucina

BNY Mellon
- Chicago, IL

Larry Macklin

US Trust
- Baltimore, MD

Nicole Mann

McDermott, Will & Emory
- Chicago, IL

Mary O'Reilly

Meltzer, Lippe, Goldstein & Breitstone
- Mineola, NY

Pamela Orsak

Law Office of Pamela Orsak
- Victoria, TX

Karin Prangly

Brown Brothers Harriman
- Chicago, IL

David Ries

Clark Hill
- Pittsburgh, PA

Neil Schoenblum

First America Trust
- Las Vegas, NV

Martin Shenkman

Martin M. Shenkman
- Fort Lee, NJ

Michael Sorrow

McDermott, Will & Emory
- Chicago, IL

Bruce Stone

Goldman, Felcoski & Stone
- Coral Gables, FL

Domingo Such

Perkins Coie
- Chicago, IL

Diana Zeydel

Greenberg Traurig
- Miami, FL

Jane Zhao

McDermott, Will & Emory
- Chicago, IL

PROGRAM INFORMATION

The Institute will be held October 26 and 27, 2017, at South Bend's Century Center on the banks of the St. Joseph River in downtown South Bend, Indiana, at 120 South St. Joseph Street.

South Bend uses Eastern Time (same as New York City)

SAVE MONEY AND TIME, REGISTER ONLINE AT:

<http://law.nd.edu/alumni/tax-estate>

On site registration rates will apply starting October 12th

Continuing Education Certification

For those attendees desiring certification of attendance at the program, the Institute will provide attendance logs and will issue certificates of attendance. The program will afford up to 16.00 actual hours of continuing education, including up to 3.00 hours of ethics and 2.00 hours of technology. Each continuing education accrediting agency determines the number of continuing education hours (including ethics and technology hours) it will accept for accreditation.

Registration

If you register online prior to the start of the Institute, the fee is \$760.00. The fee for the Institute is \$795.00 if you submit a paper application and pay in advance (refundable if written notice of cancellation is received not later than September 26, 2017, by the Notre Dame Conference Center, 115 McKenna Hall, Notre Dame, Indiana 46556), and \$810.00 if paid at the time of the Institute. Single day registration is \$480.00 (or \$495.00 at the door or if you submit a paper application.) The fee includes continental breakfasts, refreshments, luncheons, the reception following the program on Thursday and the lecture outlines. Questions? Telephone (574) 631-6691; FAX (574) 631-8083; email, dboulac@nd.edu.

Audio CDs and Lecture Outlines

If you are not attending, you may purchase materials online or by mail using the attached form with payment. Lecture outlines alone may be purchased onsite for \$185.

Confirmations

Confirmations will be emailed.

Lodging

Limited lodging is available at group rates. Contact the hotels directly and ask for the Institute's group block rate. For lodging assistance and alternatives, call 1-800-828-7881 (the Convention and Visitors Bureau).

Note: Conference registration is required for hotel group rates.

Hotels

Double Tree.....	574-234-2000	Residence Inn - South Bend.....	574-289-5555
Aloft - South Bend.....	574-288-8000	Comfort Suites University Area.....	574-272-1500
Holiday Inn Express & Suites.....	574-968-8080	Hampton Inn & Suites.....	574-234-4600
Fairfield Inn & Suites (Mishawaka).....	574-273-2202	Holiday Inn (Mishawaka).....	574-258-4408
Morris Inn - Rooms for WEDNESDAY ONLY.....		574-631-2000	

For additional lodging options, please visit www.visitsouthbend.com/places-to-stay

Football Game Information

We regret that the Institute cannot supply tickets to the NC State vs. Notre Dame game which follows the Institute on Saturday, October 28, 2017.

Estate Planning Law Specialist Certification Course & Examination

On Wednesday, October 25, 2017 (the day before the Institute begins), the National Association of Estate Planners and Councils (NAEPC) will be offering a live review course and proctored exam for the Estate Planning Law Specialist certification. These activities will be held in a classroom at the Notre Dame Law School. For additional information on this review course and exam, please visit www.naepc.org (please note that this review course and exam are operated by NAEPC, and are independent of the Institute and the law school)

REGISTRATION FORM

FORTY-THIRD ANNUAL NOTRE DAME TAX & ESTATE PLANNING INSTITUTE

JEROME M. HESCH
Adjunct Professor of Law
University of Miami School of Law, Florida International University Law School
Vanderbilt University School of Law, Boston University School of Law

Thursday and Friday, October 26-27, 2017

We appreciate your interest in the Notre Dame program and wanted you to have this priority notice of the program for 2017. There are concurrent sessions. All sessions will be audio recorded and available for purchase.

PLEASE USE THIS PORTION TO ACCOMPLISH EARLY MAIL-IN REGISTRATION
YOU MUST PROVIDE COMPLETE INFORMATION FOR REGISTRATION TO BE PROCESSED
TO SAVE MONEY & TIME, REGISTER ONLINE INSTEAD AT <http://law.nd.edu/alumni/tax-estate>

REGISTRATION FEE: ☐ Both Days \$795 (\$810 at door - \$760 if you register online instead of using this form)

SINGLE DAY REGISTRATION: \$480 (\$495 at door)

Indicate Date: ☐ Thurs. ☐ Fri.

MEDIA OPTIONS PLEASE SELECT ONE:

☐ Outline Book

☐ Flash Drive

☐ Text CD

☐ All Three Options (additional \$95)

☐ Outline Book with Flash Drive (additional \$85)

☐ Outline Book with Text CD (additional \$85)

☐ Flash Drive with Text CD (additional \$70)

IF NOT ATTENDING: ☐ Audio CDs and Outline Book (\$795) ☐ Outline Books (\$195) ☐ Flash Drive (\$175) ☐ Text CD (\$175)

☐ Outline Book, Flash Drive, and Text CD (\$230)

☐ Outline Book with Flash Drive (\$215)

☐ Outline Book with Text CD (\$215)

☐ Flash Drive with Text CD (\$180)

MAKE CHECKS PAYABLE TO: UNIVERSITY OF NOTRE DAME. Refundable in full if written notice is received on or before September 26, 2017

Mail to: Notre Dame Conference Center, 115 McKenna Hall, Notre Dame, Indiana 46556 Please Include Me on Roster: ☐ Yes ☐ No

Name _____ **Phone** _____

Firm _____ **FAX** _____

Address _____

City _____ **State** _____ **Zip** _____

Email _____ **Number of Years Attending Conference** (including this year) _____

Accrediting Agency & State _____ **Lic #** _____

Accrediting Agency & State _____ **Lic #** _____

Accrediting Agency & State _____ **Lic #** _____

Dietary Restrictions (please list, if any) _____ **I'm a Notre Dame Alumna/ae** ☐ Yes ☐ No

Wednesday, Oct. 25th

☐ 3:30 - 5:30 pm - Wednesday Afternoon Informal Bonus - Gassman - Please note, no CE available for this informal bonus session.

Concurrent Sessions -- Pre-registration required:

Thursday, Oct. 26th (indicate choice)

Concurrent Sessions -- Pre-registration required:

Friday, Oct. 27th (indicate choice)

☐ 8:15-9:15 am - Session 1A - Hoyt

☐ 8:15-9:15 am - Session 1B - Lucina & Flubacher

☐ 9:05-10:05 am - Session 9A - Shenkman

☐ 9:05-10:05 am - Session 9B - O'Reilly & Breitstone

☐ 9:15-10:15 am - Session 2A - Handler & Higgins

☐ 9:15-10:15 am - Session 2B - Blattmachr & Glickman

☐ 10:15-11:15 am - Session 10A - Macklin

☐ 10:15-11:15 am - Session 10B - Kirkland

☐ 10:30-11:30 am - Session 3A - Beyer

☐ 10:30-11:30 am - Session 3B - Kirk

☐ 11:15 am-12:15 pm - Session 11A - Glazier

☐ 11:15 am-12:15 pm - Session 11B - Mann, Zhao & Cloud

☐ 11:30 am-12:30 pm - Session 4A - Ries

☐ 11:30 am-12:30 pm - Session 4B - Karibjanian

☐ 12:15-1:15 pm - Luncheon - Johanson

☐ 12:30-1:45 pm - Luncheon

☐ 1:15-2:15 pm - Session 12A - Akers

☐ 1:15-2:15 pm - Session 12B - Prangly & Sorrow

☐ 1:45-2:45 pm - Session 5A - Zeydel

☐ 1:45-2:45 pm - Session 5B - Handler & Herzig

☐ 2:15-3:15 pm - Session 13A - Loomis-Price

☐ 2:15-3:15 pm - Session 13B - Harrison

☐ 2:45-3:45 pm - Session 6A - Such

☐ 2:45-3:45 pm - Session 6B - Orsak

☐ 3:30-4:30 pm - Session 14A - Schoenblum

☐ 3:30-4:30 pm - Session 14B - Beckwith

☐ 4:30-5:30 pm - Session 15A - Stone

☐ 4:30-5:30 pm - Session 15B - Kohn & Allen



UNIVERSITY OF NOTRE DAME

Notre Dame, Indiana 46556

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