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NOTRE DAME® TAX & ESTATE PLANNING INSTITUTE

Featuring: Modern Family Concerns That Did Not Exist Until Now!

Century Center | South Bend, Indiana | October 11-12, 2018

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

NOTRE DAME®
TAX & ESTATE PLANNING INSTITUTE

UNIVERSITY OF NOTRE DAME

44 Forty-Fourth Annual Notre Dame® Tax and Estate Planning Institute

Total for Thursday and Friday: 16 hours *(including 2 hours of ethics*, depending on the accrediting body)*

Wednesday, October 10, 2018

3:30 p.m. - 5:30 p.m. **Wednesday Afternoon Informal Bonus *(No CE Credit)*:**
IRAs. A New Planning Paradigm: From the Basics to the Benign .... **Discovery Ballroom**
~ Lester Law

Thursday, October 11, 2018

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. Hesch, Miami, Florida

8:10 a.m. **Session 1** *(65 mins)*
Current Developments of Importance to Estate Planners
~ Turney Berry and Charles Redd

9:15 a.m. **Break** *(5 mins)*

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

9:20 a.m. - Session 2A *(60 mins)**
An Estate Planner's Duties, Prescriptions and Conundrums. And, Does Liability Exist Even Though the Conflicted Action Was in Good Faith and Beneficiaries Received a Positive Result?
~ Richard Oshins

10:20 a.m. - Break *(15 mins)*

10:35 a.m. - Session 3A *(60 mins)*
Using Non-Grantor Trusts for Estate Planning and for Income Tax Planning
~ Jonathan Blattmachr and Martin Shenkman

11:35 a.m. - Session 4A *(60 mins)*
Comparing Donor Advised Funds, Community Foundations, Private Foundations and 501(c)(4) Charities
~ Andrew Katzenberg

9:20 a.m. - Session 2B *(60 mins)**
Forget the Cold Winters, I'm Moving to Somewhere Warm: Avoiding Unauthorized Practice and Other Ethical and Practical Pitfalls When Your Client Relocates
~ Darren Case

10:20 a.m. - Break *(15 mins)*

10:35 a.m. - Session 3B *(60 mins)*
Estate Planning for the 99%: With No Estate Tax, Consider the Income Tax, Financial and Personal Objectives
~ Steven Siegel

11:35 a.m. - Session 4B *(60 mins)*
Putting It On & Taking It Off: Managing Tax Basis Today (For Tomorrow)
~ Paul Lee

session **A** — **B** session

12:35 p.m. **Luncheon** .... **Great Hall**
~ sponsored by The Chicago Community Trust

Choose from the following sessions which are scheduled to run concurrently

1:50 p.m. - Session 5A *(60 mins)*
Estate Planning for the Modern Family: Special Considerations and Drafting Tips. Part 1
~ Naomi Cahn and Kim Kamin

2:50 p.m. - Session 6A *(60 mins)*
Estate Planning for the Modern Family: Special Considerations and Drafting Tips. Part 2
~ Naomi Cahn and Kim Kamin

3:50 p.m. - Break *(15 mins)*

4:05 p.m. - Session 7A *(120 mins)*
Trusts & Estates Advisory Board Panel: Estate Planning for Modern Families. Considering Diversity and Maximizing Flexibility for the Future
~ Susan Lipp, Louis Harrison, Kim Kamin and Martin Shenkman

1:50 p.m. - Session 5B *(60 mins)*
Using Estate Planning Techniques for Your Client's Income Tax Planning
~ Stacy Eastland

2:50 p.m. - Session 6B *(60 mins)*
Life Insurance Product Selection, Design and Funding: Understanding Misleading Policy Illustrations, Alternatives to Policy Illustrations, and Correcting Failed Products. Part 1
~ Jonathan Forster, Barry Flagg, Rebecca Ryan and Brian Schick

3:50 p.m. - Break *(15 mins)*

4:05 p.m. - Session 7B *(120 mins)*
Life Insurance Product Selection, Design and Funding: Understanding Misleading Policy Illustrations, Alternatives to Policy Illustrations, and Correcting Failed Products. Part 2
~ Jonathan Forster, Barry Flagg, Rebecca Ryan and Brian Schick

THURSDAY NIGHT RECEPTION
Thursday, October 11, 2018
6:30 pm - 7:45 pm

Friday, October 12, 2018

8 hours - 1 hour ethics

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

8:00 a.m. - Session 8A *(60 mins)*
Explaining, Analysis and Planning Through the Section 199A Minefield
~ Alan Gassman

9:00 a.m. - Session 9A *(60 mins)*
Passing the Family Business on to the Next Generation When Some of the Children Will Not Be Active, but Treating All the Children Equally
~ Austin Bramwell

10:00 a.m. - Break *(15 mins)*

10:15 a.m. - Session 10A *(60 mins)*
Resurgence of a Forgotten Problem for Family Limited Partnerships: Section 2036(a)(2) and the Powell Case
~ David Handler and David Herzig

11:15 a.m. - Session 11A *(60 mins)**
Ethical Considerations in Representing Vulnerable Adults and Fraud within the Family
~ Sandra Glazier

8:00 a.m. - Session 8B *(60 mins)*
Using Defined Benefit Plans to Qualify for Section 199A
~ Gerald Wolf

9:00 a.m. - Session 9B *(60 mins)*
Drafting for Flexibility in Trusts and Wills for Uncertain Times
~ Jerold Horn

10:00 a.m. - Break *(15 mins)*

10:15 a.m. - Session 10B *(60 mins)*
Estate and Business Planning for Farm and Ranch Clients: Unique Issues and Traps to Avoid
~ Roger McEowen

11:15 a.m. - Session 11B *(60 mins)**
Conflicts, Confidentiality and Other Ethical Considerations for Fiduciary and Beneficiary Liability for Unpaid Taxes, Penalties and Expenses of a Decedent
~ Jerry August

12:15 p.m. **Luncheon** *(60 mins)*
Nazi Looted Art and the Art Market: Observations........ **Great Hall**
~ Monica Dugot

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

1:15 p.m. - Session 12A *(60 mins)*
Maintaining, Simplifying, Changing or Unwinding a Client's Estate Plan if There is Little or No Estate Tax Exposure
~ Benetta Jenson, Scott Deichmann and David Herzig

2:15 p.m. - Session 13A *(60 mins)*
Drafting, Understanding and Enforcing Reasonable Compensation for Trustees
~ Stacy Singer and Erica Lord

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

3:30 p.m. - Session 14A *(60 mins)*
GRRR (Gift Return Reporting Requirements): Taming the Wild 709 Tiger
~ Christine Wakeman

4:30 p.m. - Session 15A *(60 mins)*
Preparing the 706: Traps, Mistakes and Omissions
~ George Karibjanian

1:15 p.m. - Session 12B *(60 mins)*
Ten Things Every Estate Planner Needs to Know About Subchapter J
~ Mickey Davis and Melissa Willms

2:15 p.m. - Session 13B *(60 mins)*
Choice of Entity: Analyzing the Decision in the Wake of the New Tax Act
~ Domingo Such

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

3:30 p.m. - Session 14B *(60 mins)*
International Wealth Transfer Planning for the Domestic Wealth Planning Advisor
~ Sean Weissbart

4:30 p.m. - Session 15B *(60 mins)*
Is Charitable Giving Tax Motivated or Not?
~ Sanford Schlesinger

** ethics credits*

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

INTRODUCTION

The Institute continues to present topics relevant even if a family is not exposed to the estate tax. The advantage of simultaneous sessions is that one track can focus on estate tax reduction while the other track covers topics relevant for all families, even families with a net worth below the current estate tax exemptions. Several topics will deal with the uncertainty created by the 2017 Tax Act because the increased exemptions may expire after 2025, or what to do with an estate plan implemented before the 2017 Tax Act eliminated a family's estate tax exposure by doubling the transfer tax exemptions. With dual sessions, individuals attending the Institute can choose topics relevant to their clients.

The Institute continues to offer topics not found in tax-focused estate planning programs, such as financial elder abuse and reasonable compensation for trustees. With respect to passing the family business on to the next generation, the business succession planning topic will deal with the obstacles and practical solutions when the senior family member desires to treat all the children equally but some of the children are not involved in the family business, and will also discuss how to sell the business to key employees without having to report any gain or defer the reporting of the gain. One of our ethics topics will focus on the estate planner's duties and liabilities when implementing an estate plan.

Of particular interest is the two-hour session dealing with concerns the modern family must deal with that did not exist until recently or were not prominent in the past and how to deal with them. For life insurance, our panel will first discuss how to evaluate the many different life insurance products available today to decide the appropriate product for a client. The panel will then evaluate life insurance policy illustrations and demonstrate when these illustrations can be misleading, inappropriate or unreliable so that the family advisor can exercise reasonable care, skill and caution when presented with policy illustrations.

For topics that deal with income tax planning, we cluster three of them together so that our speakers can build upon and further develop what was discussed in the previous session, with coverage of techniques individuals can use while living that can either eliminate a gain, or defer the reporting of a gain, so that they do not have to wait for the income tax-free, step-up in basis at death

FACULTY

Jerald August
Chamberlain Hrdlicka
~ Philadelphia, PA

Turney Berry
Wyatt, Tarrant & Combs, LLP
~ Louisville, KY

Jonathan Blattmachr
Pioneer Wealth Partners, LLC
~ Garden City, NJ

Austin Bramwell
Milbank
~ New York, NY

Naomi Cahn
George Washington University Law School
~ Washington, DC

Darren Case
Tiffany & Bosco, PA
~ Phoenix, AZ

Mickey Davis
Davis & Willms, PLLC
~ Houston, TX

Scott Deichmann
Anderson Tax
~ Chicago, IL

Monica Dugot
Christie's
~ New York, NY

Stacy Eastland
Goldman Sachs
~ Houston, TX

Barry Flagg
Veralytic Research
~ Tampa, FL

Jonathan Forster
Baker & Hostetler, LLP
~ Washington, DC

Alan Gassman
Gassman, Crotty & Denicolo PA
~ Clearwater, FL

Sandra Glazier
Lipson, Neilson, Cole, Seltzer & Garmin PC
~ Bloomfield Hills, MI

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Kirkland & Ellis, LLP
~ Chicago, IL

Louis Harrison
Harrison & Held, LLP
~ Chicago, IL

David Herzig
Valparaiso University School of Law
~ Valparaiso, IN

Jerold Horn
Law Offices of Jerold Horn
~ Peoria, IL

Benetta Jenson
JP Morgan Private Bank
~ Chicago, IL

Kim Kamin
Gresham Partners, LLC
~ Chicago, IL

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Franklin, Law & Karibjanian
~ Boca Raton, FL

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Oshins & Associates
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Northern Trust
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Domingo Such
Perkins Coie LLP
~ Chicago, IL

Christine Wakeman
Winstead, PC
~ Dallas, TX

Sean Weissbart
Morris & McVeigh LLP
~ New York, NY

Melissa Willms
Davis & Willms
~ Houston, TX

Gerald Wolf
Wolf Law Group PC
~ Mineola, NY

PROGRAM INFORMATION

The Institute will be held October 11 and 12, 2018, at South Bend's Century Center on the banks of the St. Joseph River in downtown South Bend, Indiana, at 120 South Dr. Martin Luther King Jr. Blvd.

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

SAVE MONEY AND TIME, REGISTER ONLINE AT:

http://law.nd.edu/estateplanning

On site registration rates will apply starting October 1st

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 actual hours of continuing education, including up to 2.00 hours of ethics. Each continuing education accrediting agency determines the number of continuing education hours (including ethics) it will accept for accreditation.

Registration

If you register online prior to October 1st, the fee is $785 (the fee for online registration on or after October 1st is $820). The fee for the Institute is $820.00 if you submit a paper application and pay in advance (refundable if written notice of cancellation is received not later than September 11, 2018, by the Notre Dame Conference Center, 115 McKenna Hall, Notre Dame, Indiana 46556), and $835.00 if paid at the time of the Institute. Single day on-line registration prior to October 1st is $495.00 (or $510.00 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 $205.

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

For additional lodging options, please visit www.visitsouthbend.com/places-to-stay or go to the online registration at http://law.nd.edu/estateplanning

Football Game Information

We regret that the Institute cannot supply tickets to the Pittsburgh vs. Notre Dame game which follows the Institute on Saturday, October 13, 2018.

REGISTRATION FORM

FORTY-FOURTH 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
University of San Francisco School of Law

Thursday and Friday, October 11-12, 2018

We appreciate your interest in the Notre Dame program and want you to have this priority notice of the program for 2018. 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 AT http://law.nd.edu/estateplanning

REGISTRATION FEE: ☐ Both Days $820 ($835 at door - $785 if you register online before October 1st instead of using this form)

SINGLE DAY REGISTRATION: $510 ($510 at door - $495 for online registration prior to October 1st) 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 ($820) ☐ Outline Books ($205) ☐ Flash Drive ($175) ☐ Text CD ($175)

☐ Outline Book, Flash Drive, and Text CD ($240)
☐ Outline Book with Flash Drive ($225)
☐ Outline Book with Text CD ($225)
☐ 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 11, 2018

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. 10th
☐ **3:30 – 5:30 pm** - Wednesday Afternoon Informal Bonus - Law - Please note, no CE available for this informal bonus session.

Concurrent Sessions -- Pre-registration required:
Thursday, Oct. 11th (indicate choice)

☐ 9:20–10:20 am - Session 2A - Oshins
☐ 9:20–10:20 am - Session 2B - Case

☐ 10:35–11:35 am - Session 3A - Blattmachr & Shenkman
☐ 10:35–11:35 am - Session 3B - Siegel

☐ 11:35–12:35 pm - Session 4A - Katzenberg
☐ 11:35–12:35 pm - Session 4B - Lee

☐ 12:35–1:50 pm - Luncheon

☐ 1:50 pm–2:50 pm - Session 5A - Cahn & Kamin
☐ 1:50 pm–2:50 pm - Session 5B - Eastland

☐ 2:50–3:50 pm - Session 6A - Cahn & Kamin
☐ 2:50–3:50 pm - Session 6B - Forster, Flagg, Ryan & Schick

☐ 4:05–6:05 pm - Session 7A - Lipp, Harrison, Kamin & Shenkman
☐ 4:05–6:05 pm - Session 7B - Forster, Flagg, Ryan & Schick

Concurrent Sessions -- Pre-registration required:
Friday, Oct. 12th (indicate choice)

☐ 8:00–9:00 am - Session 8A - Gassman
☐ 8:00–9:00 am - Session 8B - Wolf

☐ 9:00–10:00 am - Session 9A - Bramwell
☐ 9:00–10:00 am - Session 9B - Horn

☐ 10:15–11:15 am - Session 10A - Handler & Herzig
☐ 10:15–11:15 am - Session 10B - McEowen

☐ 11:15–12:15 pm - Session 11A - Glazier
☐ 11:15–12:15 pm - Session 11B - August

☐ 12:15–1:15 pm - Luncheon - Dugot

☐ 1:15–2:15 pm - Session 12A - Jenson, Deichmann & Herzig
☐ 1:15–2:15 pm - Session 12B - Davis & Willms

☐ 2:15–3:15 pm - Session 13A - Singer & Lord
☐ 2:15–3:15 pm - Session 13B - Such

☐ 3:30-4:30 pm - Session 14A - Wakeman
☐ 3:30-4:30 pm - Session 14B - Weissbart

☐ 4:30-5:30 pm - Session 15A - Karibjanian
☐ 4:30-5:30 pm - Session 15B - Schlesinger

UNIVERSITY OF NOTRE DAME

Notre Dame, Indiana 46556

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