Program will be modified to fully reflect any legislative developments affecting the estate tax.
<table>
<thead>
<tr>
<th>Time</th>
<th>Session A</th>
<th>Session B</th>
</tr>
</thead>
<tbody>
<tr>
<td>9:00 a.m.</td>
<td>8:00 a.m. - Session 8A (60 mins)</td>
<td>8:00 a.m. - Session 8B (60 mins)</td>
</tr>
</tbody>
</table>
|              | IRA Planning for 2019-2020: Roth IRA Conversion Planning, and Strategies and Actions if Congress Kills the Stretch IRA  
|              | - Chris Hoyt                                  | - George Karjianian and Justin Miller         |
| 10:15 a.m.   | 8:15 a.m. - Session 8A (60 mins)              | 8:15 a.m. - Session 8B (60 mins)              |
|              | Drafting or Amending FLP Agreements to Avoid IRS Challenges After Recent Tax Court Decisions: Best Practices and Still Give Decedent Some Control  
|              | - David Handler and David Herzog              | - Pre-and Post-Mort-Maltdown for Marriage, Divorce and Asset Protection: Keeping Separate Property Separate. Issues for Closely-Held Business Owners and Modifying Existing Trusts  
|              | - Bobby Samuelson                             | - Sharon Klein                                 |
| 1:15 p.m.    | 12:30 p.m. - Luncheon (60 mins - no CLE credit) | 1:15 p.m. - Session 12B (60 mins)*          |
|              | Capital Update: What’s Happening in Congress, the Oval Office, UNLESS otherwise noted.  
|              | Treasury and the IRS - sponsored by The Chicago Community Trust  
|              | - Ron Aucutt                                  | - Restoring Civility and Professionalism in Attorney, CPA and Other Advisor Communications in a Digital Age  
|              |                                               | - Katarinna McBride and Karin Prangley        |
| 2:15 p.m.    | 1:30 p.m. - Session 12A (60 mins)              | 2:15 p.m. - Session 13B (60 mins)              |
|              | Planning for Privacy in a Public World: Ethics and Mechanics of Protecting Your Client’s Privacy and Personal Security  
|              | - Jeff Chadwick                               | The Pot Trust and Trustee Discretion: Balancing Families Across Multiple Generations, Flexibility, Investment Objectives, Fiduciary Duties and Ignoring Family Dynamics  
|              |                                               | - Bruce Stone and Andrea Stone                |
| 2:50 p.m.    | 2:30 p.m. - Session 13A (60 mins)              | 2:50 p.m. - Session 14A (60 mins)              |
|              | Unwinding Life Insurance Transactions and Keeping a Policy: Dealing With ILITs, Split Dollar and Buyout Agreements When the Business Owns the Policy  
|              | - Todd Steinberg                              | Application of Section 199a, and its interaction with Other Income Tax Rules, to Real Estate Investors, Operators and Developers  
|              |                                               | - Alan Gassman                                |
| 3:15 p.m.    | 3:15 p.m. - Break (15 mins)                    | 3:15 p.m. - Break (15 mins)                    |
| 3:30 p.m.    | 3:30 p.m. - Session 13B (60 mins)              | 3:30 p.m. - Session 14B (60 mins)              |
|              | Estate Planning for the Contemporary Family. It’s All in the Family. What’s a Family?  
|              | - Hugh Magill                                 | Estate Planning for Assets that did not Previously Exist: Blockchains, Bitcoins, Crypto Currencies and Hybrids.  
|              |                                               | - Benetta Jenson                              |
deferral of state income taxes and evaluate techniques designed to either eliminate state income taxes or how to at least minimize their impact. Given recent attempts to exact a state income tax on the income of trusts created by a resident of a state, practitioners need to understand the legal and tax implications of these new state income tax laws. Our speakers will describe the techniques needed, and the life insurance policy is owned either by the trust or by the company or by owners of the company who are not the insured. Frequently, the grantor desires to toggle off grantor trust treatment, but the trustee, owing a fiduciary duty to the beneficiaries, may refuse to allow the trust to convert to a non-grantor trust. What can be done to toggle off grantor trust treatment? Frequently, another person has guaranteed the trust’s obligations. When the trust is insolvent, what is the responsibility of the trustee regarding the guarantor? These situations will be covered in the topic “Defrosting the Freeze.” The “Fixing the QPRT” topic will deal with situations not considered when the QPRT was drafted, such as the impact of a divorce, using the up to $500,000 exclusion of gain when a principal residence is sold and obtaining a basis step-up at death.

With the proliferation of complex life insurance products, the family advisor may not be able to fully evaluate the life insurance product and the accompanying illustrations. Immediately following, a panel will discuss how the lawyer, the financial advisor and the trust company can work with the life insurance industry to assist in the evaluation process. There frequently arise situations where life insurance was an integral part of the planning technique where the structure is no longer needed for tax saving or to meet its financial obligations under a deferred payment arrangement because the trust’s assets have declined in value or because the annual payments increase each year by a stated percentage? Frequently, the grantor desires to toggle off grantor trust treatment, but the trustee, owing a fiduciary duty to the beneficiaries, may refuse to allow the trust to convert to a non-grantor trust. What can be done to toggle off grantor trust treatment? Frequently, another person has guaranteed the trust’s obligations. When the trust is insolvent, what is the responsibility of the trustee regarding the guarantor? These situations will be covered in the topic “Defrosting the Freeze.” The “Fixing the QPRT” topic will deal with situations not considered when the QPRT was drafted, such as the impact of a divorce, using the up to $500,000 exclusion of gain when a principal residence is sold and obtaining a basis step-up at death.
The Institute will be held September 26 and 27, 2019, 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 September 16th

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 18 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 September 16th, the fee is $795 (the fee for online registration on or after September 16th is $840). The fee for the Institute is $840.00 if you submit a paper application and pay in advance (refundable if written notice of cancellation is received not later than August 26, 2019, by Venue ND, W066 Duncan Student Center, Notre Dame, Indiana 46556), and $860.00 if paid at the time of the Institute. Single day on-line registration prior to September 16th is $515.00 (or $525.00 if you submit a paper application prior to Sept. 16th; after Sept. 16th, the fee will increase to walk-in/on-site registration of $530.00). The fee includes continental breakfasts, refreshments, luncheons, the reception following the program on Thursday and the lecture outlines. Questions? Telephone (574) 631-1400; email, conferences@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 Virginia vs. Notre Dame game which follows the Institute on Saturday, September 28, 2019.
Thursday and Friday, September 26-27, 2019

We appreciate your interest in the Notre Dame program and want you to have this priority notice of the program for 2019. There are concurrent sessions. All sessions will be audio recorded and available for purchase.

REGISTRATION FEE:  □ Both Days $840 ($860 at door - $795 if you register online before Sept. 16th)

SINGLE DAY REGISTRATION: $525 ($530 at door - $515 for online registration prior to Sept. 16th)  Indicate Date:  □ Thurs.  □ Fri.

MEDIA OPTIONS PLEASE SELECT ONE:  □ Outline Book  □ Flash Drive  □ Text CD
□ All Three Options (additional $100)  □ Outline Book with Flash Drive (additional $90)
□ Outline Book with Text CD (additional $90)  □ Flash Drive with Text CD (additional $75)

IF NOT ATTENDING:  □ Audio CDs and Outline Book ($840)  □ Outline Books ($225)  □ Flash Drive ($185)  □ Text CD ($185)
□ Outline Book, Flash Drive, and Text CD ($260)  □ Outline Book with Flash Drive ($245)
□ Outline Book with Text CD ($245)  □ Flash Drive with Text CD ($190)

MAKE CHECKS PAYABLE TO: UNIVERSITY OF NOTRE DAME. Refundable in full if written notice is received on or before August 26, 2019

Mail to: Venue ND, W066 Duncan Student Center, 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

REGISTRATION FORM
FORTY-FIFTH ANNUAL NOTRE DAME TAX & ESTATE PLANNING INSTITUTE

Jerome M. Hesch
Adjunct Professor of Law
Florida International University Law School
Boston University School of Law

Wednesday, Sept. 25th
□ 3:30 – 5:30 pm - Wednesday Afternoon - Strauss

Concurrent Sessions -- Pre-registration required:
Thursday, Sept. 26th (indicate choice)
□ 10:35-11:35 am - Session 3A - Glazier
□ 10:35-11:35 am - Session 3B - Blattmachr
□ 11:35 am -12:35 pm - Session 4A - Krooks
□ 11:35 am -12:35 pm - Session 4B - Zeydel
□ 12:35-1:35 pm - Luncheon
□ 1:50 pm-2:50 pm - Session 5A - Blattmachr
□ 1:50 pm-2:50 pm - Session 5B - Porter
□ 2:50-3:50 pm - Session 6A - August
□ 2:50-3:50 pm - Session 6B - Samuelson
□ 4:05-6:05 pm - Session 7A - Kamin, Shenkman, Magill & Lenok
□ 4:05-6:05 pm - Session 7B - Forster, Byers & Morton

Concurrent Sessions -- Pre-registration required:
Friday, Sept. 27th (indicate choice)
□ 8:00–9:00 am - Session 8A - Hoyt
□ 8:00–9:00 am - Session 8B - Karibjanian & Miller
□ 9:00-10:00 am - Session 9A - Handler & Herzig
□ 9:00-10:00 am - Session 9B - Klein
□ 10:15–11:15 am - Session 10A - Berek & Malviya
□ 10:15–11:15 am - Session 10B - Shenkman & Tietz
□ 11:15–12:15 pm - Session 11A - Angkatavanich & Breitstone
□ 11:15–12:15 pm - Session 11B - Morrow
□ 12:15–1:15 pm - Luncheon - Aucutt
□ 1:15–2:15 pm - Session 12A - Chadwick
□ 1:15–2:15 pm - Session 12B - McBride & Prangley
□ 2:15-3:15 pm - Session 13A - Steinberg
□ 2:15-3:15 pm - Session 13B - Stone & Stone
□ 3:30-4:30 pm - Session 14A - Magill
□ 3:30-4:30 pm - Session 14B - Gassman
□ 4:30-5:30 pm - Session 15A - Harrison
□ 4:30-5:30 pm - Session 15B - Jenson

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
THANKS TO OUR SPONSORS

Premier
Northern Trust

Platinum
Christie's
Ernst & Young LLP
The Chicago Community Trust
PNC Wealth Management
Heritage Auctions

Gold
Gassman, Croty & Denicolo P.A.
Empire Valuation Consultants
South Dakota Trust Company
Bloomberg Tax
Bessemer Trust
Life Insurance Settlements, Inc.

Advisory Board
Aen Webster
Jack Sawyer
Alan Gassman
Sandra Glazier