Fiftieth Annual

NOTRE DAME®

TAX & ESTATE PLANNING INSTITUTE

Century Center

South Bend, Indiana | September 25-27, 2024

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

INTRODUCTION

We are pleased that the 50th Annual Notre Dame Tax & Estate Planning Institute will again be live this year, and we look forward to seeing everyone in South Bend.

As in the past, the Institute offers topics that cover transfer tax and income tax saving techniques and practical topics, relevant for a broad range of clients, even clients not exposed to the estate tax.

As an example of the practical and creative guidance the Institute offers, there will be a special two-hour panel entitled "How to use financial modeling to help your clients and yourself." This panel will demonstrate how the use of spreadsheet examples can assist the estate planner in communicating a planning technique in an understandable manner without having to use technical terminology. The spreadsheet examples will illustrate how the grantor's payment of the income taxes on a grantor trust's income and the grantor's paying of one's own living expenses save estate taxes by depleting the grantor's retained assets. Using financial modeling allows one to demonstrate that the initial planning proposal can deplete the grantor's retained asset long before the grantor dies so that the wealth depletion factors in the initial proposal need to be adjusted. The panel will then address several alternative adjustments that can be made to the initial proposal to provide the grantor with sufficient retained assets for the rest of the client's life, regardless of when they may die. In this manner, the client can participate in making the financial decisions needed to implement the proposal.

While we hope to see you in-person, for those of you who will be unable to join us in South Bend, we offer a flexible alternative. For the registration fee, we will provide you access to download all the Institute papers from our website. In addition, shortly after the Institute we will send a package containing a USB flash drive with the audio recordings for every session. By having all the papers and recordings in your physical possession, you can listen to any recording at a convenient time that fits into your schedule. Because the recordings do not expire, they can become part of your reference library. Please note that under this alternative, we will not be able to track your engagement with the recordings or issue any participation certificates, so you will be responsible for contacting your continuing education accrediting agency to determine your eligibility, if any, for credits by listening to recordings.

We hope that our broad range of practical and useful sessions will be of value to you as we celebrate a half-century of helping you provide informed and valuable tax and estate planning advice for your clients.

FACULTY

Turney Berry Wyatt, Tarrant & Combs, LLP ~ Louisville, KY	**Robert Kirkland** Kirkland Woods & Martinsen LLP ~ Liberty, MO
Gerry Beyer Texas Tech University School of Law ~ Lubbock, TX	**Beth Gansen Knight** Richards, Layton & Finger, PA ~ Wilmington, DE
Steven Bonneau Northern Trust ~ Chicago, IL	**Stuart Kohn** Levenfeld Pearlstein, LLC ~ Northbrook, IL
Jocelyn Borowsky Duane Morris LLP ~ Wilmington, DE	**Erica Lord** BNY Mellon Wealth Management ~ Chicago, IL
Austin Bramwell Milbank LLP ~ New York, NY	**Edwin Morrow** Keller + Holland, LLC ~ Dayton, OH
Stephen Breitstone Meltzer, Lippe, Goldstein & Breitstone LLP ~ Mineola, NY	**John Porter** Baker Botts LLP ~ Houston, TX
Brad Dillon Andressen & Horowitz ~ New York, NY	**Charles "Clary" Redd** Stinson LLP ~ St. Louis, MO
Barry Flagg Veralytic ~ Tampa, FL	**Robert Robes** Baird Private Wealth Management ~ Charleston, SC
Alan Gassman Gassman, Crotty & Denicolo, PA ~ Clearwater, FL	**Rebecca Rosofsky** Golconda Partners LLC ~ New York, NY
Sandra Glazier Lipson Neilson, P.C. ~ Bloomfield Hills, MI	**Bruce Ross** Mediation Offices of Bruce S. Ross LLC ~ Los Angeles, CA
David Handler Kirkland & Ellis LLP ~ Chicago, IL	**Martin Shenkman** Martin M. Skenkman, PC ~ Fort Lee, NJ
Paul Hood Paul Hood Services ~ Sylvania, OH	**Chris Siegle** JP Morgan Private Bank ~ Scottsdale, AZ
Kim Kamin Gresham Partners LLC ~ Chicago, IL	**Todd Steinberg** Loeb & Loeb LLP ~ Washington DC
George Karibjanian Franklin Karibjanian & Law PLLC ~ Boca Raton, FL	**Parker Taylor** Katten Muchin Rosenman LLP ~ New York, NY
Lawrence Katzenstein Thompson Coburn LLP ~ St. Louis, MO	**Elizabeth Vandesteeg** Levenfeld Pearlstein, LLC ~ Northbrook, IL
Brandon Ketron Gassman, Crotty & Denicolo, PA ~ Clearwater, FL	

FIFTIETH ANNUAL
NOTRE DAME® TAX & ESTATE PLANNING INSTITUTE

Wednesday: 3 credit hours - 2 hours technology
Thursday: 7 credit hours
Friday: 7 credit hours - 2 hours ethics
TOTAL PROGRAM: 17 CREDIT HOURS - 2 HOURS ETHICS - 2 HOURS TECHNOLOGY
(see details on Continuing Education on back)

WEDNESDAY

SEPTEMBER 25, 2024 — **3 credit hours - 2 hours technology**

1:40 - 1:45 pm (5 mins):
Greeting
~ *Jerome M. Hesch*

1:45 - 3:45 pm | Session 1† (120 mins):
How to Use Financial Modeling to Help Your Clients and Yourself
~ *Brad Dillon & Brandon Ketron*

4:00 - 5:00 pm | Session 2 (60 mins):
Avoiding Mistakes in Trust Administration
~ *Martin Shenkman*

THURSDAY

SEPTEMBER 26, 2024 — **7 credit hours**

8:00 - 8:10 am:
Welcoming Ceremonies
~ *Jerome M. Hesch*

8:10-10:10 am | Session 3 (120 mins):
Current Developments of Importance to Estate Planners
~ *Turney Berry and Charles "Clary" Redd*

choose from the following sessions which are scheduled to run concurrently

A	B
10:20 - 11:20 am | Session 4A (60 mins): Practical Income Tax Planning With Your Estate Planning Family Limited Partnership ~ *Robert Robes*	**10:20 - 11:20 am | Session 4B** (60 mins): Fiduciary Investment Considerations Dealing With a Business, Concentrated Stock Positions, Artwork, Real Estate and Private Equity ~ *Erica Lord*
11:30 am - 12:30 pm | Session 5A (60 mins): A Charitable Gift Annuity Primer ~ *Larry Katzenstein*	**11:30 am - 12:30 pm | Session 5B** (60 mins): The SECURE Act and SECURE Act 2.0 ~ *Robert Kirkland*
2:00 - 3:00 pm | Session 6A (60 mins): Creative Uses of Charitable Remainder Trusts ~ *Alan Gassman*	**2:00 - 3:00 pm | Session 6B** (60 mins): New Frontiers in the Exercise of Trustee Discretion: Duties of the Trustee Concerning Requests From or on Behalf of a Beneficiary ~ *Beth Gansen Knight*
3:10 - 4:10 pm | Session 7A (60 mins): Planning for the Expected Exemption Sunset ~ *Kim Kamin*	**3:10 - 4:10 pm | Session 7B** (60 mins): Substitute vs. Supportive Decision Making: Options and Potential Consequences for Clients With Diminished Capacity ~ *Sandra Glazier*
4:20 - 5:20 pm | Session 8A (60 mins): Fiduciary Duties When Evaluating Life Insurance Performance Illustrations, Premium Financing Proposals, and Matching a Policy to an Insured's Objectives ~ *Rebecca Rosofsky & Barry Flagg*	**4:20 - 5:20 pm | Session 8B** (60 mins): Trust Modifications and Trust Terminations: Unintended Tax Consequences and How To Avoid Them ~ *Ed Morrow & Paul Hood*

* ethics credits † technology credits

FRIDAY

SEPTEMBER 27, 2024 — **7 credit hours - 2 hours ethics**

choose from the following sessions which are scheduled to run concurrently

A	B
8:00 - 9:00 am | Session 9A (60 mins): "You're Fired: No, I Quit!" The Hows and Whys of Terminating the Attorney-Client Relationship ~ *Bruce Ross*	**8:00 - 9:00 am | Session 9B** (60 mins): Moving Time: Overcoming Too Much Value in GST Vulnerable Trusts ~ *Chris Siegle*
9:10 - 10:10 am | Session 10A (60 mins): Hidden Traps Using Crummey Powers and How To Escape Them ~ *Austin Bramwell*	**9:10 - 10:10 am | Session 10B** (60 mins): A View From the Trenches: Current Issues in Transfer Tax Audits and Litigation ~ *John Porter*
10:20 - 11:20 am | Session 11A* (60 mins): Navigating Conflicts of Interest and Other Ethical Minefields When Representing Multiple Generations ~ *Parker Taylor*	**10:20 - 11:20 am | Session 11B*** (60 mins): Artificial Intelligence ("AI") in the T&E Practice: Duty of Competence, Unauthorized Practice and Other Ethical Considerations ~ *Gerry Beyer*
11:30 am - 12:30 pm | Session 12A (60 mins): Comparison of Grantor vs Non-Grantor Trusts: An Analysis of the Techniques That Use Grantor Trusts to the Techniques That Use Non-Grantor Trusts ~ *David Handler*	**11:30 am - 12:30 pm | Session 12B** (60 mins): Providing the Spouse Who Created the SLAT Access to SLAT's Assets if the Beneficiary Spouse Dies or Is Divorced and Other Overlooked Concerns To Address With SLATs ~ *George Karibjanian*
1:30 - 2:30 pm | Session 13A* (60 mins): Cyber Security: Best Practices in Safeguarding Client Communications and Client Files ~ *Stuart Kohn & Lisa Vandesteeg*	**1:30 - 2:30 pm | Session 13B*** (60 mins): Corporate Transparency Act: An Update On How CTA Intersects With Trusts Including Ethical Considerations ~ *Jocelyn Borowsky*
2:40 - 3:40 pm | Session 14A (60 mins): Of Swifties and Skippies: A Modern Take on the GST Tax Straight From the (Not So) Tortured Planners Department ~ *Steven Bonneau*	**2:40 - 3:40 pm | Session 14B** (60 mins): Using the Grantor Trust Substitution Power for a Grantor Trust's Encumbered Real Estate: Obstacles, Traps To Avoid and Potential Solutions ~ *Stephen Breitstone*

3:50 - 5:00 pm | Session 15A (70 mins):
Tying It All Together: Review of Conference Presentations and Key Takeaways
~ *Turney Berry & Charles "Clary" Redd*

* ethics credits † technology credits

Program is subject to change and will be modified to reflect any legislative developments affecting estate tax.

THURSDAY NIGHT RECEPTION

Thursday, September 26, 2024
6:00 pm - 7:15 pm

PROGRAM INFORMATION

The Institute will be held September 25, 26 and 27, 2024, 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..

This program will use Eastern Time (same as New York City).

REGISTER ONLINE AT:

https://law.nd.edu/estateplanning

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

Registration - *register online using the above link*

Attend in person

- $895 for the entire program (2½ days) or $560 for single day attendance
  Fee includes access to download all the papers before the Institute.

  Optional Items:
  - $40 - Flash Drive with the materials
  - $100 - Printed Outline Books

Do not attend and want materials and audio recordings

- $990 for the entire program.
  Fee includes access to download all the papers and a flash drive with all recordings, which will be mailed

  Optional Items - to be mailed:
  - $50 - Flash Drive with the materials
  - $125 - Printed Outline Books

Do not attend and only want the materials

- $235 - Access to download all the papers

Confirmations

Confirmations will be emailed.

Lodging

Contact the hotels directly. For lodging assistance and alternatives, visit:
https://www.visitsouthbend.com/places-to-stay/

Football Game Information

We regret that the Institute cannot supply tickets to the Louisville vs. Notre Dame game which follows the Institute on Saturday, September 28, 2024.

Sponsors

Premier	Gold	
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	Bessemer Trust	Heritage Auctions
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UNIVERSITY OF
NOTRE DAME
Notre Dame, Indiana 46556

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September 25-27, 2024

SOUTH BEND, INDIANA

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