

REGISTRATION

14-022

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DATE AND LOCATION

June 4 Columbus

TUITION	Member	Nonmember
Pre-registration:	<input type="checkbox"/> \$395	<input type="checkbox"/> \$494
Walk-in registration:	<input type="checkbox"/> \$420	<input type="checkbox"/> \$519
Gov't attorneys:	<input type="checkbox"/> \$336	<input type="checkbox"/> \$494

Group Discount: Three or more from the same firm or office registering for this program receive \$25 off each registration. (Registrations must be submitted at the same time.)

NOTE: If you do not wish to view the materials electronically, before printing them yourself, please consider purchasing the course book for \$25.00.

\$25 Hard-copy of the course materials. For registrants only. To guarantee receipt the day of the program, book order must be received five business days in advance. All other orders will be shipped after the program.

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NOT ATTENDING?

Order the course book (Payment includes 7.0 percent sales tax and \$5 shipping.)

\$55 BOOK

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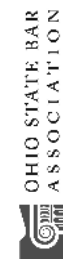
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Return Service Requested

25th Annual Conference on Wealth Transfer

June 4
Columbus

Columbus Hilton at Easton
3900 Chagrin Boulevard
Columbus 43219
(614) 414-5000

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CLE

14-022

25th Annual Conference on Wealth Transfer



June 4
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Columbus Hilton at Easton
3900 Chagrin Boulevard
Columbus 43219
(614) 414-5000

Co-sponsored by:



7.25 total CLE hours

7.25 Estate Planning, Trust and Probate Law Certified Specialist Credit
CFP Credit pending
8 CPE credits

INTRODUCTION

The new Ohio Legacy Trust Act is one of the country's premier Asset Protection Trust statutes. With this Act and other significant changes to its trust, company and debtor-credit laws, Ohio leapt to the forefront of legitimate asset protection jurisdictions, to the benefit of its banks, trust companies, attorneys, accountants, financial planners and investment professionals. This law will serve as a backdrop for discussion at this year's conference—our premiere Ohio Estate Planning CLE.

AGENDA

7:45 Registration/Continental Breakfast

8:00 Welcome/Introductions

William A. Morse, Esq.; Attorney at Law; Worthington (Program Planning Chair)
Nancy Koerner, J.D.; Director of Development, The Ohio State University; Columbus
Joyce A. Waters; Director of Business Development, Private Client Group, Johnson Investment Counsel; Columbus

8:15 Recent Developments

Charles "Skip" Fox IV, Esq.; McGuireWoods LLP; Charlottesville, Va.

This session will include commentary on marital planning, gifts, grantor trusts, asset protection, portability, generation skipping tax and charitable planning.

9:45 Structuring Joint Exempt Step-Up Trusts (JESTs)

Alan S. Gassman, Esq.; Gassman Law Associates, P.A.; Clearwater, Fla.

With the increased federal estate tax exclusion, it may be time to reconsider "joint" trusts for married couples. Alan co-authored two articles in the October and November issues of *Estate Planning Magazine* about Joint Exempt Step Up Trusts (JESTs), and will talk about maximizing stepped-up basis planning, fully funding Credit Shelter Trusts with joint assets, and other practical aspects of JESTs with forms.

10:35 Break

10:50 Must We Trust a Trust That's Just a Crust That Wast a Trust?

Charles "Skip" Fox IV, Esq.

What some view as "un-trust-like" notions—protectors, selectors, advisors, appointers, special trustees, directed trusts, secret trusts, virtual representation, *in terrorem* forfeitures, perpetual trusts and decanting—will be examined with some forms included.

11:40 Planning with Commercial Annuities

Alan S. Gassman, Esq.

This session will discuss planning with fixed and variable annuities, covering common policy features, misunderstandings about "guaranteed" rates of return, the minimum distribution rules akin to the IRA rules, income taxation of annuities on the death of the owner or annuitant, and trusts as holders of annuity contracts.

12:30 Lunch (provided)

1:30 Modern Portfolio Theory (MPT)

Dominic J. Campisi, Esq.; Evans Latham & Campisi; San Francisco, Calif.

Dom Campisi, a fiduciary litigation specialist, will discuss why he believes MPT is no longer "Modern," but is now a crippled theory; the need to "document" the exercise of discretion; and why taking "risks" to increase income is a dangerous proposition.

2:40 Self-Cancelling Installment Notes (SCINS)

David A. Onega, Esq.; Bailey Cavalieri LLC; Columbus

Analysis of the structure and tax advantages of SCINS, contexts for use in planning, recent IRS rulings and their impact on SCINS, interest rates used, using SCINS in combination with other planning techniques and important considerations and risks attendant to SCINS will be discussed.

3:40 Break

3:55 Fiduciary Liability

Dominic J. Campisi, Esq.

Multiple recent fiduciary liability cases will be discussed, including why ignoring the circumstances of the beneficiary can lead to censure and damages—even if your trustee client is only handling investments for a special needs beneficiary; the measure of damages in failure to diversify cases; why conflicts of interest in investments are a major source of surcharge; and the duty to inform the "sprinkle" beneficiary of his/her rights.

5:00 Conference concludes

FEATURED SPEAKERS

Dominic J. Campisi, Esq.; Evans Latham & Campisi; San Francisco, Calif.
Charles "Skip" Fox IV, Esq.; McGuireWoods, LLP; Charlottesville, Va.
Alan S. Gassman, Esq.; Gassman Law Associates, P.A.; Clearwater, Fla.
David A. Onega, Esq.; Bailey Cavalieri LLC; Columbus

COURSE PLANNERS/SPEAKERS

William A. Morse, Esq.; Attorney at Law; Worthington (Chair)
Alan S. Acker, Esq.; Carlile Patchen & Murphy, LLP; Columbus
Richard E. Connolly; Ward & Connolly; Columbus
Victor J. Ferguson, Esq.; Vorys, Sater, Seymour and Pease, LLP; Columbus
Robert D. Hamilton, CFP; PDS Planning, Inc.; Columbus
Edward C. Hertenstein, Esq.; Roetzel & Andress; Columbus
Nancy Koerner, J.D.; Director of Development, The Ohio State University; Columbus
John H. Lahey, Esq.; San Francisco, Calif.
Mary Ten Eyck Taylor, Esq.; Taylor Law Office; Columbus
Joyce A. Waters; Director of Business Development, Private Client Goup, Johnson Investment Counsel; Columbus
Fran Wellington; Director, Continuing Legal Education, Ohio State Bar Association; Columbus

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