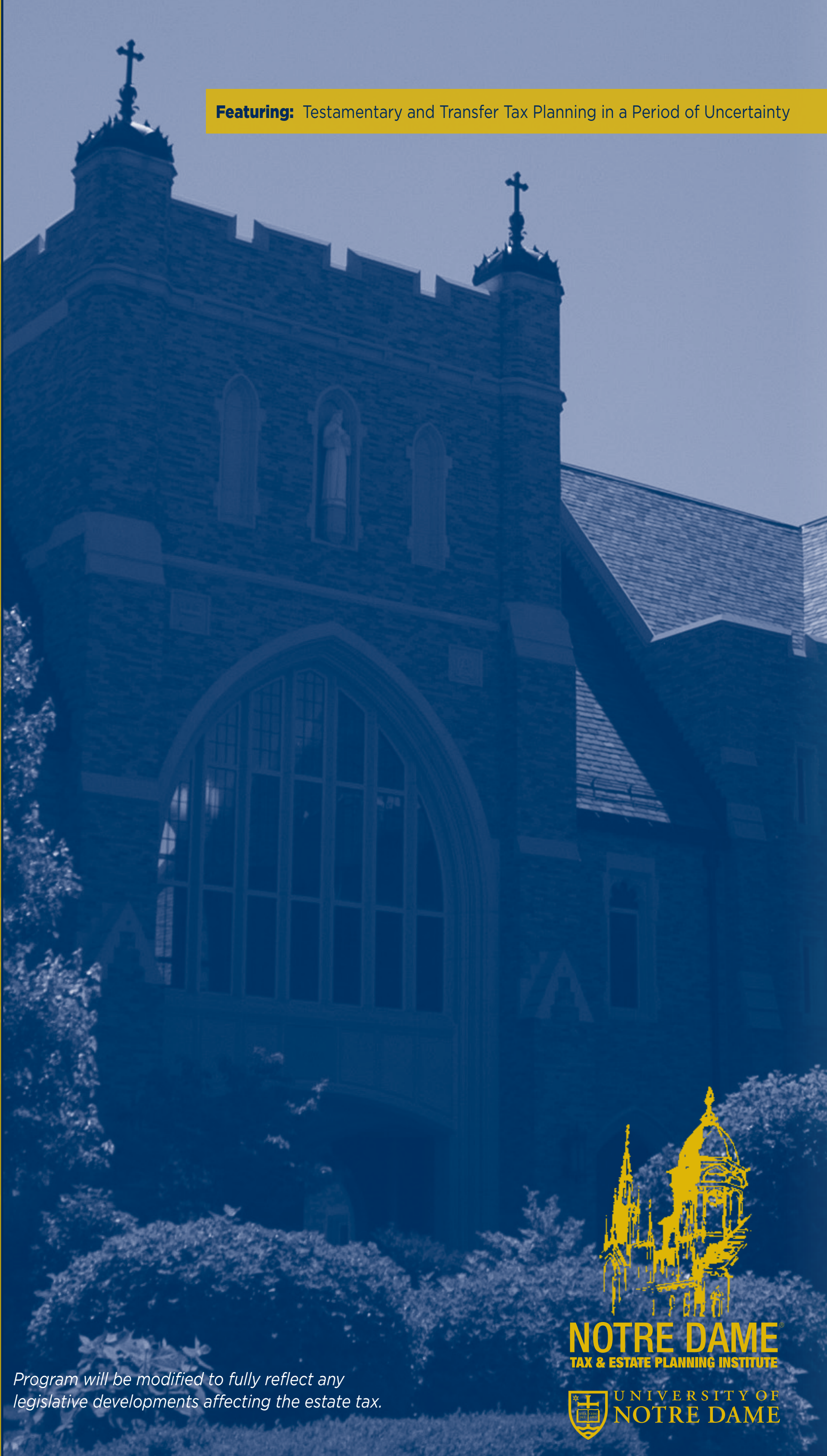
43RD NOTRE DAME® TAX & ESTATE PLANNING INSTITUTE

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.

NOTRE DAME®
TAX & ESTATE PLANNING INSTITUTE

UNIVERSITY OF NOTRE DAME

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. Hesch, Miami, Florida

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

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

session A	session B
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)*	**10:15 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*	**10:30 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

session A	session B
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

session A	session B
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

session A	session B
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   ‡ technoology 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
Valparaiso University
~ Valparaiso, 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 Rotan, 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)

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

☐ 9:15–10:15 am - Session 2A - Handler & Higgins
☐ 9:15–10:15 am - Session 2B - Blattmachr & Glickman

☐ 10:30–11:30 am - Session 3A - Beyer
☐ 10:30–11:30 am - Session 3B - Kirk

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

☐ 12:30–1:45 pm - Luncheon

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

☐ 2:45–3:45 pm - Session 6A - Such
☐ 2:45–3:45 pm - Session 6B - Orsak

Concurrent Sessions -- Pre-registration required:
Friday, Oct. 27th (indicate choice)

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

☐ 10:15–11:15 am - Session 10A - Macklin
☐ 10:15–11:15 am - Session 10B - Kirkland

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

☐ 12:15–1:15 pm - Luncheon - Johanson

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

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

☐ 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

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Notre Dame, Indiana 46556

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