

National Association of Estate Planners & Councils 2016 Committee Reports

The Association of Choice for Estate Planning Professionals

Distributed During Council Leadership Day

**53rd Annual NAEPC Advanced
Estate Planning Strategies Conference**

Litchfield Park, Arizona

November 16, 2016

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



President's Remarks

Lawrence M. Lehmann, JD AEP®

I am delighted to welcome you to the 53rd Annual NAEPC Advanced Estate Planning Strategies Conference, including pre-conference sessions for council leaders. Our entire board and staff are excited that you have chosen to attend this conference, and we hope you will enjoy your time of gaining knowledge, new ideas, networking, and enjoying all that the fabulous Wigwam resort and surrounding area has to offer. It is our desire over these next few days to share with the leaders of all local estate planning councils, educational attendees, and conference guests in attendance the foresight, thought and passion that resulted in our organization's updated mission, vision and goal statements.



Mission Statement

The National Association of Estate Planners & Councils (NAEPC) will promote excellence in estate planning by serving estate planning councils and their credentialed members, delivering exceptional resources and unsurpassed education and recognizing those members within who hold the Accredited Estate Planner® (AEP®) designation and Estate Planning Law Specialist (EPLS) certification.

Vision Statement

The National Association of Estate Planners & Councils (NAEPC) will be the association of choice for professionals engaged in the practice of estate planning. NAEPC will foster the multi-disciplinary approach to estate planning designed to meet the needs of clients at all stages of their lives, with an emphasis on wealth preservation and legacy.

Goal Statement

We strive to:

- Invite all local estate planning councils to be affiliated with NAEPC and to take full advantage of the multitude of resources;
- Encourage every qualified professional to affirm their commitment to the team concept of estate planning by attaining the Accredited Estate Planner® (AEP) designation;
- Ensure that every member of each affiliated council recognizes NAEPC and its relationship with the council;
- Inspire every credentialed advisor who is significantly engaged in estate planning to become a member of their local council;
- Engage all council members and Accredited Estate Planner® (AEP®) designees to attend the Annual NAEPC Advanced Estate Planning Strategies Conference, distance-learning events, The Robert G. Alexander Webinar Series and other resources.

We hope that the ideas shared among council leaders and the updated mission, vision and goals will make your council a strong partner with NAEPC's mission to promote excellence in estate planning in your community and throughout the country. We trust those present will take all that they learn back to their affiliated local estate planning councils and professional practices.

NAEPC continues to grow and set new milestones, including increasing the numbers of affiliated local councils, conference attendees, Accredited Estate Planner® designees, and membership benefits. This year also saw the second annual Council of Excellence awards given to those councils across the country that have demonstrated excellence in programming, member benefits, community outreach, and an overall involvement with NAEPC.

The Association of Choice for Estate Planning Professionals

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Our Multi-disciplinary Teaming Committee has developed new resources including professional and client materials, educational webinars, presentations and publications to help estate planners achieve a higher level of excellence in estate planning through high-performance multi-disciplinary teams of Accredited Estate Planner® designees.

Our Robert G. Alexander Webinar Series continues to bring conference-quality education to your computer screen and conference room each month. Be sure to check into this excellent opportunity for you and your council to receive affordable, high quality estate planning education, presented by the top estate planning experts in the country.

Our board of directors and non-board committee volunteers devote many tireless hours to help our councils thrive. For that, we thank them. Without the support of this incredibly talented group of volunteers, we could not offer the exceptional programs and services available on a daily basis and at this annual event.

Finally, we are already hard at work planning for the 54th Annual NAEPC Advanced Estate Planning Strategies Conference with pre-conference sessions for council leaders and I hope you will join us in my home town, New Orleans, at the fabulous Roosevelt Hotel, one block from the French Quarter on November 15-17, 2017.

It has been my distinct honor and pleasure to have served you and this organization as President during the past year. Lifelong friendships and business relationships have grown during my participation in NAEPC. I look forward to the continuance of those relationships in the coming years, and hope that you will also consider such involvement in your local estate planning councils and the many volunteer opportunities with NAEPC.

A handwritten signature in cursive script that reads "Lawrence Schuman".

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Volunteers by Committee



Following is a list of volunteers serving NAEPC, listed by committee, as of the date this packet was prepared*.

We are grateful for the support of so many talented and busy professionals each year. Should you wish to get more involved with NAEPC, please return the volunteer application found at the back of this packet to the conference registration desk prior to the conclusion of the program.

Accredited Estate Planner® Designation Committee

Julie A. Buschman, Chair
William D. Kirchick, Vice-Chair
S. Mark Alton
Hartman Axley
Kathleen J. Belmonte
Thomas M. Borchert
M. Eileen Dougherty
Robert E. Fox

John P. Garniewski
Robert P. Goodman
David Green
Theodore L. Greenspan
Christopher P. Jakyma
Brian K. Kirby
John T. Midgett
Daniel A. Rich

Lawrence A. Schwartz
John C. Scott
Gregory E. Sellers
Jeffrey M. Turner
Paul S. Viren
Eido M. Walny
Shane Westhoelter

Advanced Estate Planning Strategies Conference Committee

S. Mark Alton, Chair
Julie A. Buschman, Vice-Chair
Kathleen J. Belmonte
Katti Esp
Joseph V. Falanga

Michael W. Halloran
Lesley S. Hogan
Lawrence M. Lehmann
Lawrence J. Macklin
Jordon N. Rosen

Robert J. Ruelle
Charles Bennett Sachs
Judith A. Saxe
Robert C. Slane

Council Relations Committee

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Michael P. Panebianco, Vice-Chair
Hartman Axley
Lawrence K. Bogar
Richard G. Chalifoux
Jerry D. Coats
Joshua Didion
Robert E. Fox
Kim Kamin
Eric Charles Kordsmeier

Sarah D. Lierman
Lawrence J. Macklin
Laura J. Malone
John J. Meyer
Christine Anne Myers
Timothy Nolte
Ken Nopar
Amy E. O'Bannon
James T. Peluso
Jordon N. Rosen

Charles Bennett Sachs
Judith A. Saxe
Stephen F. Starzec
Brent A. Thomas
Paul S. Viren
Richard E. Wait
Eido M. Walny
Shane Westhoelter
Kim B. Young

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Multi-disciplinary Teaming Committee

S. Mark Alton, Chair
Hartman Axley
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M. Eileen Dougherty
Charles V. Douglas
Katti Esp
Todd A. Fithian

Albert E. Gibbons
Richard L. Harris
David Holaday
Lawrence M. Lehmann
Kit Mac Nee
Laura J. Malone
Melissa Mitchell-Blitch

Thomas C. Rogerson
Jordon N. Rosen
John C. Scott, Jr.
Martin M. Shenkman
Jeffrey M. Turner
John A. Warnick

Member Benefits Committee

Julie A. Buschman, Chair
Jerry D. Coats

M. Eileen Dougherty
Judith A. Saxe

Paul S. Viren

Mission & Vision Task Force

Paul S. Viren, Chair
Kit Mac Nee

Clark B. McCleary
Lawrence M. Lehmann

Judith A. Saxe

Nominating Committee

Jordon N. Rosen, Chair
Joanna F. Averett

William D. Kirchick
Lawrence M. Lehmann

Gregory E. Sellers
Paul S. Viren

Publications Committee

Susan P. Rounds, Chair
Charles V. Douglas

Joseph V. Falanga
Sharon Goodman

Al W. King, III
Martin M. Shenkman

Regional Leadership Day Task Force

Lawrence J. Macklin, Chair
Richard G. Chalifoux

Christopher P. Jakyma
Lawrence M. Lehmann

Jordon N. Rosen

Webinar Committee

Thomas M. Borchert, Chair
Charles V. Douglas
Daniel L. Keane

Al W. King, III
Lawrence M. Lehmann
Lawrence J. Macklin

Susan P. Rounds
Paul S. Viren

Website & Technology Committee

Robert P. Goodman, Chair
Christopher P. Jakyma, Vice-Chair
S. Mark Alton
Remy Carpenter

Dan H. Florence
Jason E. Havens
Howard J. Kass
Michael R. Miranda

John C. Scott, Jr.
Jeffrey M. Turner

**October 12, 2016*

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Treasurer's Report

M. Eileen Dougherty, CTFA, CFP®, AEP®, ChFC®, *Treasurer*

I am pleased to offer this unaudited financial report of the National Association of Estate Planners & Councils.

This report is designed to give our member councils an overview of the financial health of our organization. Just like the local councils we serve, the national organization is dedicated to conservative stewardship of the member dues and fees we receive and services we provide.

The board of directors continues its work to build a reserve of one year of operating expenses, which will ensure that the organization is stable for many years to come.

As of the date of this report, September 30, 2016 we have a total balance sheet of \$553,522 of which \$117,952 is board designated to the AEP® committee for marketing and promotional purposes.

NAEPCs budgeted revenue for this calendar year by activity is as follows –

Income		
AEP® applications and dues	\$279,500	
Website Services	\$189,400	
Council Dues	\$56,675	
Individual Dues	\$8,500	
Leimberg Subscription Services	\$75,000	
Webinar Income	\$12,000	
Other Income	\$1,525	
Subtotal	\$622,600	
Annual Conference Income	\$377,175	<i>*The conference budget is currently operated by The NAEPC Education Foundation.</i>
Total Income	\$999,775	
Total Expense	\$988,200	
Budgeted Income	\$11,575	

As of the date of this report we are ahead of budget and on track for a successful year in all areas of the association!

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Accredited Estate Planner® Designation Committee Report

Julie A. Buschman, CPA, AEP®, *Committee Chair*

William D. Kirchick, Esq., AEP®, *Committee Vice-Chair*

The mission of the NAEPC and the AEP® designation is to promote excellence, professionalism, and the team concept of estate planning among credentialed professionals. To this end, the AEP® Committee continues to devote their time to issues specific to the governance, support, and promotion of the AEP® designation program. During 2016, the committee activities included:

- The continued partnership with Broadridge/Forefield to provide Forefield Advisor, a sales, education, and client communication tool, along with the Continuing Education and Newsletter components, exclusively for AEP® Designees, at no cost through August 31, 2017.
- Support of the AEP® Council Nomination program and recognition of creative initiatives sponsored by local councils to introduce qualified members to the AEP® designation program - this includes the “Social in a Box” program that assists local councils in sparking interest in the AEP® designation program within their home community.
- A commitment to furthering recognition of the AEP® designation in the private and public sector.
- The creation of a permanent sub-committee to review the qualifications and requirements for the AEP® designation program, including the review of possible alternative graduate coursework for interested applicants with less than 15 years of experience, as well as review of other potential qualifying “gateway” credentials.
- The support of an editorial board for “The Technical Corner” in the AEP® ALERT – please consider submitting an article for publication!
- Responsibility for selection and nomination of the 2017 class of inductees into the NAEPC Estate Planning Hall of Fame®.
- Speaker selection for the sixth annual exclusive AEP® and EPLS Designee Session: “A Dialogue with Conrad Teitell, LLB, LL.M, AEP® (Distinguished), to be held during the 53rd Annual Advanced Estate Planning Strategies Conference.

The NAEPC Estate Planning Hall of Fame® was created to recognize significant and outstanding lifetime achievement and contributions to the profession of estate planning within the disciplines of accounting, insurance and financial planning, legal, trust services, and academia. We are pleased to report that the following individuals are being inducted into the NAEPC Estate Planning Hall of Fame® on Friday, November 18, 2016 as recipients of the Accredited Estate Planner® (Distinguished) designation:

Dave L. Cornfeld, JD
Jeffrey Schoenblum, JD
Diana S.C. Zeydel, JD, LL.M.

Please join us in congratulating these outstanding individuals on their achievement.

The Association of Choice for Estate Planning Professionals

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Conference Committee Report

S. Mark Alton, CFP®, ChFC®, CLU®, CAP®, AEP®, MSFS, CPWA®, **Committee Chair**

Julie A. Buschman, CPA, AEP®, **Committee Vice-Chair**

Welcome to the 53rd Annual Advanced Estate Planning Strategies Conference! NAEPC is delighted to host this year's Conference at The Wigwam. Originally built in 1918 as a gathering place for the Ohio-based executives of Goodyear Tire & Rubber who discovered the West Valley of Phoenix as a prime location to grow cotton for rubber production, this Phoenix resort has hosted some of the world's most recognized public figures and sports legends and maintains a reputation as one of the Southwest's landmark resort destinations. Today, The Wigwam continues to be a travel tradition for generations of families across the globe offering an entirely unique Arizona family resort experience where casual elegance meets historic charm

The Annual Conference provides an opportunity to network with professionals from around the country in a uniquely intimate setting. You will share with, and learn from, leading experts in the areas of law, accounting, insurance, financial planning, trust services, and philanthropy.

Our conference has become well known for the quality of its multi-disciplinary education programs, and our speakers are among the best and brightest in the business. You will hear about cutting edge tools and techniques, creative strategies and solutions, as well as industry trends and developments.

For those of you who attend Council Leadership Day, you will have an opportunity to share best practices with other council leaders, and we'll host a special interactive session on board responsibility and governance. Most of you will enjoy two full days of continuing education, and receive up to 15 hours of CE.

We invite all conference attendees to join us at the Welcome Reception, to be held on Wednesday, November 16th in the Exhibit Hall.

We also encourage all active AEP®s to attend a private session to be held on Thursday, November 17th: "Fearless Public Speaking for Estate Planners, an Interactive Discussion with Conrad Teitell, LL.B., LL.M., AEP® Distinguished."

For those of you who have not yet pursued the AEP® designation, we will host a concurrent informational session: "The Accredited Estate Planner® Designation Program from A-Z." This program is offered for those who are interested in learning more about, or attaining the AEP® designation. This session will provide an overview of the program and offer an opportunity to have your questions answered by the experts at NAEPC.

Please reference your conference "pocket guide" for information about the location and timing of these events, and all events and meeting locations throughout the conference.

Our surveys confirm the value the conference provides, and the benefits that accrue to all attendees. Please help us spread the word, and grow our conference.

As always, we are most interested in hearing from you. Many of our best ideas come from attendees and participants. Please provide any feedback that might contribute to changes and improvements in our conference.

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Council Relations Committee Report

Kit MacNee, CFP®, CRPC®, AEP®, CSPG, *Committee Chair*

I and the Council Relations Committee want to thank Paul Viren for all of his leadership over the past several years. He's been elected President for 2017 and has been an exceptional mentor who will continue to serve on the committee. This year the committee welcomed several new members: Joshua Didion, JD; Sarah D. Lierman, JD, CTFA; Timothy Nolte, CTFA; James T. Peluso, CTFA, AEP®; and Judith A. Saxe, JD, AEP®. Please join us in thanking these individuals for their service during 2016.



The Council Relations Committee again thanks those councils that submitted applications for the 2016 Walter Lee Davis, Jr. & Leonard H. Neiman Council of Excellence Award. The sub-committee, chaired by Michael Panebiando, is thrilled to recognize Council of Excellence winners for 2016:

Extra Small: EPC of San Bernardino (CA)
Small: EPC of Bergen County (NJ)
Medium co-winners: EPC of Central New York & Nassau County EPC (NY)
Large: Baltimore EPC (MD)
Extra Large co-winners: Boston EPC (MA) & EPC of Cleveland (OH)

And those councils honored with "5 Star" status:

Small: EPC of Riverside County (CA) & Northwest Washington EPC (WA)
Medium: EPC of Eastern New York (NY) & New Orleans EPC (LA)
Extra Large: Philadelphia EPC (PA)

They will officially be recognized at the [53rd Annual NAEPC Advanced Estate Planning Strategies Conference](#) during [Council Leadership Day](#).

We are also very excited to note that five new councils have joined NAEPC in 2016! Please join us in welcoming Medina Estate Planning Council (OH), South Plains Trust and Estate Planning Council (TX), Des Moines Estate Planners Forum (IA), Eastern Idaho Estate Planning Council (ID), and the Estate Planning Council of San Gabriel Valley (CA)! We are quickly approaching 270 affiliated councils – a growth of nearly 40 councils in just under 5 years! Paul Viren, 2017 president, was instrumental in assisting our committee members in reaching out to councils across the country regarding membership. Thank you to all the committee members who helped guide these councils to membership.

Finally, it is with great pleasure that I announce a new initiative for 2017 – Regional Leadership Days! Under the guidance of one of NAEPC's newest board members and task force chair, Lawrence J. Macklin, Esq., CPA, AEP®, NAEPC will be hosting three one-day Leadership Day programs during 2017. The events are slated to take place in Columbus, OH, Wilmington, DE and Orlando, FL late April or early May. We look forward to sharing best practices and the benefits of NAEPC affiliation to 60+ councils regionally in one day meetings for local council leadership. Please read the Regional Leadership Day task force report found within this packet for more information.

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Member Benefits Report

Julie A. Buschman, AEP®, *Committee Chair*

The member benefits committee reviews and approves potential new offerings for our member councils and their members. These “value partners” include services and products at a discounted price in several categories. We also continue to expand participation in the online speaker library for the benefit of local councils that seek to fill a program in their annual schedule. Please be sure to visit www.NAEPC.org to view all of the member benefits, shown in both “For Professionals” and “For Councils”, and the full online speaker library.

All value partners receive special recognition at our annual conference by strategic placement in the exhibit hall. You will also be able to identify these individuals by the special ribbons attached to their name badges. Please take a moment to visit their booths during your time at the 53rd Annual NAEPC Advanced Estate Planning Strategies Conference.

Our committee meets monthly to review applications received for the value partner program. Applications to become a value partner are located on our website. In addition to several time-specific conferences and events, the following benefit applications were reviewed and accepted since December 1, 2015:

Directive Communication Systems
Everplans
Everything But The House
Life Document Organizer Kit by The Smead Manufacturing Company
Yourefolio.com

This dynamic and valuable list of value partners is available in one of two places for council members. First, for those councils that have an advanced website hosted through NAEPC, the list can be found on the local council’s website. For those councils that do not have a website through NAEPC, the list should be accessed from www.NAEPC.org. All members must utilize a user name/password to access the detailed ordering links and information. If your council has a website hosted through NAEPC and utilizes passwords, its members can use the “I forgot my password” option to access the benefits page that appears right on your website. Other councils should contact NAEPC to obtain the appropriate user name and password combination for their council and must use the national site to access the benefits.

Our committee is also responsible for reviewing applications from individuals who wish to be included in the NAEPC online Speaker Library. This year the following individuals were added:

Justin T. Miller, JD, LL.M. (taxation), CFP®, AEP®
Warren L. Baker, JD, LL.M.
Shane Westhoelter, AEP®, CLU®, LUTCF
Leslie Kiefer Amann, JD, TO, AEP®

BNY Mellon
Fairview Law Group, PS
Gateway Financial Advisors, Inc.
Sentinel Trust Company

We appreciate referrals from all of members for opportunities to add to our value partners and speakers. Please contact NAEPC if you have any recommendations.

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Mission & Vision Task Force Report

Paul S. Viren, CLU®, ChFC®, AEP®, *Task Force Chair*

During the spring NAEPC board meeting a task force was appointed and comprised of former president Clark McCleary, current president Larry Lehman, myself as the incoming president, and current board members Kit Mac Nee and Judy Saxe, to review the current mission and vision statements and to make appropriate recommendations to the board.

The process of reviewing and amending this important document was very rewarding for all on the task force and NAEPC Board of Directors. We feel it captures the essence of the purpose and focus of our work to support the local estate planning councils and estate planning professionals across the country.

Of course, the key to any mission and vision statement is to keep it short and sweet and we truly believe it is sweet indeed. Please take a moment to slowly read the statements below; I hope it is as inspiring to you as it is to all of us.

Mission

The National Association of Estate Planners & Councils (NAEPC) will promote excellence in estate planning by serving estate planning councils and their credentialed members, delivering exceptional resources and unsurpassed education and recognizing those members within who hold the Accredited Estate Planner® (AEP®) designation and Estate Planning Law Specialist (EPLS) certification.

Vision

The National Association of Estate Planners & Councils (NAEPC) will be the association of choice for professionals engaged in the practice of estate planning. NAEPC will foster the multi-disciplinary approach to estate planning designed to meet the needs of clients at all stages of their lives, with an emphasis on wealth preservation and legacy.

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Multi-Disciplinary Teaming and Professional Collaboration Committee Report

S. Mark Alton, CFP®, ChFC®, CLU®, CAP®, AEP®, MSFS, CPWA®, **Committee Chair**

Charlie Douglas, JD, CFP®, AEP®, **Committee Vice-Chair**

Estate planning is a highly complex multi-disciplinary endeavor, and when done most successfully engages the services of a high-performance team of designated professionals who work together in close collaboration.

However, true collaboration doesn't come easily, and it doesn't happen naturally. It requires strong leadership.

One of the advisors must take the lead, and initiate the process. Then, the group must simultaneously engage in cooperation, coordination and communication. While each of these three aspects is important, to collaborate at a high-level the team must do all three, and do them all well.

The key to success starts with developing and then implementing an explicit process, one that can be articulated out loud to the wealth holder(s) and to his or her family, as well as to each and every member of the professional advisor team.

The formation of this committee is clear evidence of NAEPC's long-term commitment to promoting the multi-disciplinary team approach to estate planning. However, real progress will only come from your leadership.

The strength of our organization lies in its affiliated local councils and their members. We encourage you to foster substantive conversation around this topic at your local council meetings, and to create practice fields that effectively facilitate experiential and seamless multi-disciplinary collaboration.

We have provided various tools and resources for your reference that can be found at www.naepc.org under the "Guide to Teaming" tab. They include a whitepaper and a facilitator's guide that you can use to lead a local initiative. You might consider doing this through breakfast discussion groups, study groups or monthly meetings. We have seen this work well using case studies, films, or even something as simple as formulating a list of questions. Then we recommend getting together in small, multi-disciplinary groups and engaging in dialogue around the subject matter.

We are actively seeking feedback and best practices. Please consider sharing your experiences with our committee so that we can share them with our full membership.



National Association of Estate Planners & Councils

1120 Chester Avenue - Suite 470, Cleveland, Ohio 44114

NOMINATION REPORT **Proposed Officers and Directors for Calendar Year 2017**

Officers		Category	Home State
President	Paul S. Viren	Life Insurance	Washington
President-Elect	M. Eileen Dougherty	Trust Officer	Pennsylvania
Treasurer	S. Mark Alton	Financial Planning	New York
Secretary	John P. Garniewski, Jr.	Accounting	Delaware
Past President	Lawrence M. Lehmann	Attorney	Louisiana

Directors		Category	Home State
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Term Ending November 30, 2017

Susan P. Rounds	Attorney	California
Shane Westhoelter	Life Insurance	California
Mary Katherine Mac Nee	Financial Planning	California
John C. Scott	Accounting	Missouri
Al W. King, III	Trust Officer	New York

Term Ending November 30, 2018

Judith A. Saxe	Attorney	Massachusetts
Thomas M. Borchert	Life Insurance	Iowa
Charles V. Douglas	Financial Planning	Georgia
Robert P. Goodman	Accounting	Arizona
Julie A. Buschman	Trust Officer	Texas

Term Ending November 30, 2019

John T. Midgett	Attorney	Virginia
Michael R. Noland	Life Insurance	Oklahoma
Hal R. Terr	Accounting	New Jersey
Lawrence J. Macklin	Trust Officer	Maryland
Stacy C. Blomeke	Philanthropy	Ohio

Director Emeritus		Home State
Hartman Axley		Colorado

The Association of Choice for Estate Planning Professionals

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Publications Committee Report

Susan P. Rounds JD, CPA, LL.M., AEP®, TEP, *Committee Chair*

NAEPC Journal of Estate and Tax Planning Mission:

“To maintain a best-in-class library of thought leadership relevant to the Estate Planning Community.”

New Features

- I. TOC Teaser: *The Journal* table of contents now includes a synopsis of each article intended to spark reader interest. Some articles require more description than others.
- II. News Nook: Our “News Nook” is now in place. Recent issues have included the following submissions:

[The NAEPC Journal of Estate & Tax Planning Quarterly Tax Update 2Q 2016](#) (PDF file)

Author: Scott E. Swartz, JD, LL.M., AEP®

[Practical Planner Newsletter April - June 2016](#) (PDF file)

Author: Martin M. Shenkman, CPA, PFS, MBA, JD, AEP® (Distinguished)

[Pre-Election Estate Tax Proposals: Clinton vs. Trump](#) (PDF file)

Learn the stark contradictions in the candidates' current proposals and the steps you can take now to best prepare your clients—no matter who wins.

Author: Martin M. Shenkman, CPA, PFS, MBA, JD, AEP® (Distinguished)

[NAEPC Monthly Technical Newsletter](#)

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- III. Note From the Editor: Commentary from the Journal editor, covering such matters as recent happenings in the estate planning industry, changes in the regulatory environment, and issues relevant to our clients.

[Note from the Editor: A Word About the Journal and the Masters Among Us](#)

[Note from the Editor: Time to Start the Estate Planning Conversation with Your Privately Held Business Owner Clients](#)

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Accredited Estate Planner® Designee – Recent Top Picks

The “Accredited Estate Planner® Designee - Top Pick” signifies the most popular article from each issue in terms of views by AEP® designees. Recent Top Picks include:

[Updated ACTEC State Death Tax Chart](#) (PDF file)-

Author: Charles Fox, IV, A.B., M.A., JD, AEP® (Distinguished)

[The Anatomy of the Perfect Modern Trust - Part 1](#) (PDF file)

The authors identify and examine methods to accomplish the 6 factors on the client "wish list": Control; Use/Enjoyment; Flexibility; Creditor Protection; Tax Savings; and, Simplicity.

Authors: Richard Oshins, JD, LL.M., MBA, AEP® (Distinguished) and Steven G. Siegel, LL.M.

[Creative Planning Strategies Once the 2704 Regs Become Final](#) (PDF file)

Hot off the presses. A critical read for some direction on the 2704 regs.

Authors: Steven J. Oshins, JD, AEP® (Distinguished) and Robert S. Keebler, CPA, MST, AEP® (Distinguished)

Key Metrics:

In the last year, the *NAEPC Journal* webpage has hosted almost 75,000 sessions with approximately 83,000 page views. The first email announcement of a new *NAEPC Journal* release is enjoying a 34% open rate.

Original Articles:

We continue to publish original articles written especially for *The NAEPC Journal*. The recent issue includes “Estate Planning Using Cost Segregation” and the editor worked with the author, Gian Pazzia, CCSP, to craft this for our readers.

We continue to receive inquiries regarding writing for *The Journal* and those requests are being developed.

Hot Off The Presses:

Our newest release, Issue 24, came out in August and contains 15 pieces targeted to the estate planning community. The NAEPC article “[High Performance Teaming & Professional Collaboration](#)” originally published in *Trusts and Estates* magazine is included. The previous *Journal* issue included the original NAEPC Whitepaper itself. This provides double exposure for our thought leadership in the community.

To All Those Who Make It Happen

As always, a special thank you to all our Committee members for their time and innovative thinking, to Bruce Newburger for his hands-on diligence in releasing and tracking each issue, and to Eleanor M. Spuhler for her singular skills and pleasant persistence.

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Regional Leadership Task Force Report Lawrence J. Macklin, CPA, Esq., AEP® *Task Force Chair*

The participants at the NAEPC Annual Conference consistently tell NAEPC that one of the best parts of the Annual Conference is learning about NAEPC and what other local councils are doing during the Conference Leadership Day. Therefore, the NAEPC Board is very excited to offer for the first time ever Regional Leadership Days to be held in the Spring of 2017. In this pilot program, NAEPC is bringing Conference Leadership Day to local councils in central Florida, the Ohio Valley, and the Mid-Atlantic!

NAEPC will invite council leaders (and their administrators) from more than a dozen local area councils in each of these three (3) different regions of the country to participate in a one (1) day program. These Regional Leadership days will give these local council leaders a chance to ask questions of NAEPC leaders and have discussions with other local council leaders to learn about ways to improve their own local council.



Topics during the Regional Leadership Days will include information about the Yearly No-Charge Speaker Program, the Accredited Estate Planner® designation, the Every Council Campaign, NAEPC Webinars, the Leimberg Information Service, the Council of Excellence award, and so much more.

The highlight of the day, however, will surely be the sharing of local council ideas and programs among the participating local council leaders – just like attendees at the annual conference are able to experience!

We are excited for the success of these planned Regional Leadership Days. In the coming years, look for a Regional Leadership Day in your part of the country!



Orlando, Florida
Columbus, Ohio
Wilmington, Delaware

SPRING 2017

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Webinar Committee Report

Thomas M. Borchert, CLU®, ChFC®, AEP®, CLTC, LUTCF, MA, *Committee Chair*

The NAEPC Webinar Committee has completed three years of monthly webinars; bring to our member councils and their members “the best of the best, of the best” in speakers and topics, as prescribed by its originator, Robert (Bobby) Alexander. Our attendance has grown by 65% in the second year and by 112% in the past year. The list of outstanding professionals who have volunteered their time and expertise is remarkable. They have created one of the finest archives of professional estate planning content anywhere in the world. We thank all of you, especially our speaker volunteers, for your interest, involvement and support.

The one-hour programs are typically offered monthly on the 2nd Wednesday at 3:00 ET, excepting the November conference month. Nearly all webinars are archived for playback at the listener’s convenience. They have become a favorite for many councils as a group learning/discussion activity and even as the monthly program allowing the members to hear from experts who are otherwise difficult or impossible to schedule.

Continuing education credit is available at each webinar for Accredited Estate Planner® designees. In addition, a certificate of completion will be made available for those professionals who feel the program satisfies their continuing education requirements and are able to self-file. Councils may also file the program in their home state for programs offered in a group setting.

The registration fee is only \$40 for Accredited Estate Planner designees whose dues are current, \$60 for members of an affiliated local estate planning council or at-large members of NAEPC, \$100 for individual non-members, and \$250 for a council meeting or group gathering for councils whose annual dues are current.

Discount Subscriptions

In 2016, and again in 2017, discounts will be available to individuals and councils preferring to make a single payment for the entire year of webinars which can be viewed at the subscriber’s convenience throughout the year. Savings are significant! You can subscribe for the season online at www.naepc.org/products/product/1.

Our Final 2016 Program

December 14, 2016, Wednesday, 3:00 – 4:00 pm ET - Ronald D Aucutt, JD, AEP (Distinguished)

Top Ten Estate Planning and Estate Tax Developments of 2016

Please note the following 2017 confirmed programs in your schedule:

January 18, 2017	Program provided by Ashar Group
January 24, 2017	Richard M. Weber, MBA, CLU®, AEP® (Distinguished) & Kim O'Brien <i>DOL Fiduciary: When they're Running You Out of Town - Get at the Head of the Line and Make it Look Like a Parade!</i>
February 8, 2017	Turney P. Berry, JD, AEP® (Distinguished) <i>Powers of Appointment</i>
March 8, 2017	Jerome M. Hesch, MBA, JD, AEP® (Distinguished) <i>Negative Basis Partnership Freeze</i>

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



May 10, 2017	Diana S.C. Zeydel, JD, LL.M., AEP® (Distinguished) Nominee <i>Effective Estate Planning for Diminished Capacity; Can You Really Avoid Guardianship</i>
June 14, 2017	Lee J. Slavutin, MD, CLU®, AEP® (Distinguished)
July 12, 2017	Gideon Rothschild, JD, CPA, AEP® (Distinguished) <i>Alternatives to Self Settled Trusts</i>
September 13, 2017	Richard A. Oshins, JD, LL.M., MBA, AEP® (Distinguished)
December 13, 2017	Steven J. Oshins, JD, AEP® (Distinguished)

53rd Annual NAEPC Advanced Estate Planning Strategies Conference



Website & Technology Committee Report

Robert P. Goodman, CPA, AEP®, CFP®, *Committee Chair*



I'm pleased to report another outstanding year for the Website & Technology Committee! Our volunteer committee works hard to provide fantastic value and outstanding performance of the site, which for most users is the central point of communication for monthly meetings, dues payments, and maintaining the strong bond between the local councils and national association.

We continue to make advancements in all areas of our website technology, and it's been well received as we have again hit new highs in the number of councils using our service, as well as increased usage of the level III and IV platforms.

Our affiliated councils remain the best source for new features and enhancements. The committee monitors and measures success via a "development agenda" that prioritizes improvements to both the national and local council sites. We also often enlist the help of member councils to "beta test" enhancements before rolling out the improvements to all users. Security has been and will remain a priority as well, and we are proud of our legacy in this area.

We continue to communicate new features of the service via announcements in the administrative login area of the site, and our webmaster also gets great feedback and recommendations via face to face meetings at the conference. Here is a sample of the new features released during 2016:

- Option to use member email addresses as usernames
- Members can view, edit or cancel event RSVPs
- Admin can cancel a member's RSVP
- Admin can see all activity for an individual member
- Admin can record show/no-show status for each event attendee
- Admin can edit existing RSVPs
- Admin can manually create RSVPs for members
- Councils can now forward *NAEPC News* newsletter to members
- Communication to predefined groups for active members of each discipline

We plan to focus the bulk of our work during 2017 on the enhancement of the dues renewal system, a much-requested set of features by many EPCs.

I am extremely grateful for the contributions of our committee members, with special recognition to our long-serving webmaster, Bruce Newburger. Please join me in thanking the entire committee as you see them at the annual conference.

For more information about council website options, please visit <http://www.naepc.org/affiliated-councils/website-packages>.



National Association of Estate Planners & Councils

1120 Chester Avenue - Suite 470, Cleveland, Ohio 44114

National Association of Estate Planners & Councils Committee Volunteer Application

NAME _____

Primary Professional Discipline: ___Attorney ___Accountant (CPA) ___Financial Planner (CFP® / ChFC®)
___Life Insurance Professional (CLU®) ___Trust Officer

Designation(s) held ___AEP® ___EPLS ___CFP® ___ChFC® ___CLU® ___CPA ___JD ___CTFA

Please List Other Designation and/or Degrees _____

FIRM/COMPANY _____

ADDRESS _____

TELEPHONE (Business) _____ (Cellular) _____

Email _____

I am a member of the _____ Estate Planning Council.

I am current on all continuing education requirements required by all degrees/designations held ___Yes ___No

List Professional/Trade Organizations to Which You Now Belong in Addition to NAEPC:

Committee Interest (check all that apply)

- Accredited Estate Planner® Designation (meets monthly on the 4th Monday at 2:00 pm ET)
Responsibilities: designation program maintenance & growth, must be a current designee
- Annual Conference (meets monthly on the 2nd Thursday at 4:00 pm ET)
Responsibilities: site selection, program development, fundraising for upcoming annual conference & general event policy
- Council Relations (meets monthly on the 4th Thursday at 11:00 am ET for approximately 30 minutes)
Responsibilities: affiliated local council retention & growth within territory structure, promotion of benefits, programs & services for council consumption
- Member Benefits (meets monthly on the 4th Monday at 11:00 am ET for approximately 30 minutes)
Responsibilities: review and refer member benefit applications, online speaker's bureau review
- Multi-Disciplinary Teaming (meets monthly on the 2nd Thursday at 2:00 pm ET)
Responsibilities: oversight of projects & materials related to the team concept of estate planning
- Publications (meets every other month on the 1st Thursday at 4:00 pm ET)
Responsibilities: oversight of the NAEPC Journal of Estate & Tax Planning
- Robert G. Alexander Webinar Series (meets every other month on the 4th Thursday at 2:30 pm ET)
Responsibilities: programming and oversight for webinar series
- Website & Technology (meets monthly on the 3rd Tuesday at 10:30 am ET)
Responsibilities: development of affiliated local website platform, www.naepc.org, oversight of association's social media strategy, and varied committee requests

**committee placement subject to availability and chair approval*