# National Association of Estate Planners & Councils

# 2018 Committee Reports

The Association of Choice for Estate Planning Professionals

Distributed During Council Leadership Day

**55th Annual NAEPC Advanced**

**Estate Planning Strategies Conference**

Fort Lauderdale, Florida

November 6, 2018

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**President's Message**
M. Eileen Dougherty, CTFA, CFP®, AEP®, ChFC®

Welcome to beautiful Fort Lauderdale! On behalf of the Board of Directors and dedicated staff of NAEPC, we warmly welcome you to the 55th Annual NAEPC Advanced Estate Planning Strategies Conference. We are delighted to offer you the thinking of some of the best minds in our business to not only keep you current, but to advance your knowledge of estate planning and related topics. We are confident that you will find our time together valuable and helpful to your practice.

On Tuesday, as part of our pre-conference Council Leadership Day, we have added Learning Pods and sharing sessions to allow you to explore areas of your choice to give you more insight into how NAEPC can assist your councils and your leaders. Our goal is to support you in your efforts to provide exceptional and meaningful experiences for your councils. The networking that takes place with other council leaders and executives and the sharing of experiences from council-to-council has always been a popular and useful tool for the success of ALL the councils. Couple that experience with the enriching networking opportunities available to all participants in our technical education sessions (now expanded to 2 ½ days) and that adds up to time well spent with like-minded professionals and those who seek to assist them in achieving their goals.

We have had an exciting year at NAEPC, and here are some of the highlights from 2018:

- Building on the success of last year's 1st Regional Leadership Day Program, this year, for our 2nd Program, we hosted two events in California and one in Washington state. This program was established to visit communities around the country to offer local council leaders a complimentary day of learning and sharing of ideas. In 2019 we plan to visit Georgia, Colorado and Northern NJ.
- A comprehensive review of our By-Laws has just been completed and you will hear more about recommended changes shortly.
- We have adopted a Diversity Statement and incorporated the language, as appropriate, throughout our material.
- We have completed a search for a company to partner with us for marketing and branding and will embark on this mission over the course of the next year. This effort has been in development for some time.
- This is the first year of our revamped conference schedule with more hours of education and more opportunities to choose your own sessions. In addition, this is the first year of a four-year commitment to have our conference in the alternating locations of Florida and Las Vegas. Again, this is a project that has been in development for several years.

As your president this year I focused on getting back to basics. We took a long hard look at how we provide opportunities for your success in councils and on an individual basis. All the work of NAEPC is made possible by the many hours that our staff, our board and our many committee members contribute to achieve our mission and our vision on your behalf. With this packet you will find the reports of each of the committees. My sincere thanks to all of you! Also enclosed, please find a form for new volunteers to join us in our quest. We welcome your time, your talent and your input. If you are not already an AEP® or an EPLS, please consider joining this vital part of our family (more information is available at the NAEPC booth.)

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

Thank you for your attention and support this year.  Enjoy this time in Florida meeting new friends and continuing your friendships in our NAEPC Family.

Best wishes,

M. Eileen Dougherty

## 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.

## Diversity Statement

The National Association of Estate Planners & Councils (NAEPC) encourages diversity within its membership in support of its mission and vision, and opposes discrimination on any basis which limits the inclusion of those who are professionally qualified, appropriately experienced, and whose reputation and ethics meet the highest standards.

# 55th 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*
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S. Mark Alton
Hartman Axley
Kathleen J. Belmonte
Thomas M. Borchert
M. Eileen Dougherty
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John P. Garniewski, Jr.
Robert P. Goodman
David D. Green
Philip Herzberg
Brian K. Kirby
William D. Kirchick
Ginger F. Mlakar
Michael P. Panebianco
Daniel A. Rich
Lawrence A. Schwartz
John C. Scott, Jr.
Hal R. Terr
Susan J. Travis
Jeffrey M. Turner
Paul S. Viren
Eido M. Walny
Shane Westhoelter

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M. Eileen Dougherty
Joseph V. Falanga
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Robert J. Ruelle
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**Council Relations Committee**

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Lawrence K. Bogar
Leigh J. Cason
Richard G. Chalifoux
Monique Corigliano
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M. Eileen Dougherty
Sarah D. Duey
Daniel J. Flanagan
Robert E. Fox
David D. Green
Darcy Houghton
Andrew T. Huber
Harvey A. Hutchinson, III
William D. Kirchick
Eric Charles Kordsmeier
Linda J. La Vay
Karen L. Lee Fatt
Lawrence M. Lehmann
Joseph E. Lowry, Sr.
Richard K. MacBarron
Lawrence J. Macklin
Laura J. Malone
Ginger F. Mlakar
Christine Anne Myers
Amy E. O'Bannon
Amy C. Permenter
Susan P. Rounds
Charles Bennett Sachs
Stephen F. Starzec
Brent A. Thomas
Paul S. Viren
Richard E. Wait
Eido M. Walny
Shane Westhoelter
Michael Wycklendt
Kim B. Young

**Multi-disciplinary Teaming Committee**

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Philip B. Cubeta
M. Eileen Dougherty
Todd A. Fithian
Richard L. Harris
David W. Holaday
Michael B. Karwic
Amanda Koplin
Lawrence M. Lehmann
Richard K. MacBarron
Mary Katherine Mac Nee
Laura J. Malone
Blake Melton
John T. Midgett
Michael Rush Noland
Tiffany A. O'Connell
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Jeffrey M. Turner
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M. Eileen Dougherty
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Carol E. Tully

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Bruce Newburger
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M. Eileen Dougherty
Dan H. Florence
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Jeffrey M. Turner

National Association of Estate Planners & Councils
*1120 Chester Avenue - Suite 470, Cleveland, Ohio 44114*

# NOMINATION REPORT
## Proposed Officers and Directors for Calendar Year 2019

| Officers | | Category | Home State |
| --- | --- | --- | --- |
| President | S. Mark Alton | Life Insurance | New York |
| President-Elect | John P. Garniewski, Jr. | Accounting | Delaware |
| Treasurer | William D. Kirchick | Attorney | Massachusetts |
| Secretary | Julie A. Buschman | Trust Officer | Texas |
| Past President | M. Eileen Dougherty | Financial Planning | Pennsylvania |

| Directors | Category | Home State |
| --- | --- | --- |
| *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 |
| Ginger F. Mlakar | Philanthropy | Ohio |
| *Term Ending November 30, 2020* | | |
| Susan P. Rounds | Attorney | California |
| Rick MacBarron | Life Insurance | California |
| Mary Katherine Mac Nee | Financial Planning | California |
| David D. Green | Accounting | Washington |
| Michael P. Panebianco | Trust Officer | New Hampshire |
| *Term Ending November 30, 2021* | | |
| Eido M. Walny | Attorney | Wisconsin |
| Bronwyn L. Martin | Life Insurance | Pennsylvania |
| Philip B. Cubeta | Financial Planning | Pennsylvania |
| Ryan P. Laughlin | Accounting | Wisconsin |
| Susan J. Travis | Trust Officer | Texas |

| Director Emeritus | Home State |
| --- | --- |
| Hartman Axley | Colorado |
| Martin M. Shenkman | New Jersey |

*The Association of Choice for Estate Planning Professionals*

Telephone (866) 226-2224 www.naepc.org admin@naepc.org Facsimile (216) 696-2582

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Treasurer's Report**
Jack P. Garniewski, Jr, CPA, CFP®, PFS, AEP®, 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 years to come.

The balance sheet as of August 31, 2018 as follows:

| | |
|---|---|
| Assets | |
| Cash and Cash Equivalents | $ 840,465 |
| Prepaid Expenses | $ 15,033 |
| Total Assets | $ 855,498 |
| | |
| Liabilities & Equity | |
| Retained Earnings | $ 408,042 |
| Board Outreach | $ 39,355 |
| Net Income | $ 408,101 |
| | |
| Total Liabilities & Equity | $ 855,498 |
| | |
| Income | |
| Income AEP® applications and dues | $ 357,175 |
| Website Services | $ 221,100 |
| Council Dues | $ 66,895 |
| Individual Dues | $ 7,440 |
| Leimberg Subscription Services | $ 75,000 |
| Webinar Income | $ 19,220 |
| Other Income | $ 3,200 |
| Annual Conference Income | $ 512,800 |
| Total Income | $1,262,830 |
| | |
| Total Expense | $1,254,975 |
| | |
| Budgeted Income | $ 7,855 |

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

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Accredited Estate Planner Designation Committee Report**
Julie A. Buschman, CPA, AEP®, CAP® ***Committee Chair***
John T. Midgett, JD, AEP®, ***Committee Vice-Chair***

The mission of the NAEPC and the Accredited Estate Planner® (AEP®) designation program is to promote excellence in estate planning, professionalism, and the team concept among credentialed professionals. To this end, the AEP® Committee devotes their time to issues specific to governance, support, and promotion of the AEP® designation program.   Some of our efforts this year included:

- 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 - including the $500 “Social in a Box” stipend that assists local councils in sparking interest in the AEP® designation program within their home community.

- An ongoing commitment to furthering recognition of the AEP® designation in the private and public sector.

- A permanent sub-committee continues to review qualifications and requirements for the AEP® designation program.  We  warmly welcome qualified professionals who have been in active practice for a minimum of five years within the disciplines of accounting, insurance / financial planning,  law,  philanthropy, or trust services and who hold one or more of the below professional credentials to consider membership.  You can learn more about the designation and its requirements at www.naepc.org/AEP.

LEARN MORE.

| | | |
|---|---|---|
| JD (active law license) | ChFC® | CSPG |
| CPA | CPWA® | CTFA |
| CLU® | CFA | MSFS |
| CFP® | CAP® | MST |

- Support of the editorial board for “The Technical Corner” in the AEP® ALERT – please consider submitting an article for publication!

- Speaker selection for the eighth annual exclusive AEP® and EPLS Designee Session:  Roseann Sdoia, a survivor of the Boston Marathon Bombing will be speaking on “The Strength to Be Unstoppable – Lesson in working Together”.

- Responsibility for selection and nomination of the 2018 class of inductees into the NAEPC Estate Planning Hall of Fame®, created to recognize significant and outstanding lifetime achievement and contributions to the profession of estate planning. We are pleased to induct the following individuals on Thursday, November 8, 2018:

Hartman Axley, CLU®, ChFC®, JD, CFP®, MSFS, RHU
Amy Morris Hess, JD
Stephanie Loomis-Price, JD
Charles A. Redd, JD
A. CharlesSchultz, JD

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

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Conference Committee Report**
Julie A. Buschman CPA, AEP®, CAP®, ***Committee Chair***
Lawrence J. Macklin, Esq., CPA, AEP®, ***Committee Vice-Chair***

Welcome to Ft. Lauderdale and the 55th Annual NAEPC Advanced Estate Planning Strategies Conference with Pre-Conference Session for Council Leaders. We are thrilled to be with you at the beautiful Marriott Harbor Beach Resort and Spa. With our new program schedule, we are now able to offer additional CE and flexibility to enjoy this location.

This 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 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.

Council Leadership Day provides an opportunity to share best practices with other council leaders across the country. We have redesigned this day to offer more time for conversations with other leaders along with learning pod sessions for hot topics and new ideas for your councils.

All attendees are invited to join us at the Welcome Reception on Tuesday evening, November 6th, in the Exhibit Hall before we begin our two and a half days of continuing education, offering up to 17 hours of CE*.

If you 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 interested in learning more about 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 so please provide your feedback within a survey that will arrive in your email inbox on Friday, November 9th.

Looking forward to next year, we are very excited to take our program back to Las Vegas at The Cosmopolitan of Las Vegas. We have committed to a 4 year rotation between Ft. Lauderdale and Las Vegas and we are excited that this new format enables our attendees to enjoy the continuity of two wonderful and different host cities and hotels.

**Save the Date**
**56th Annual NAEPC Advanced Estate Planning Strategies Conference**
**November 5 – 8, 2019**

**Individual states and/or governing bodies determine the total number of credit hours awarded. Visit www.NAEPC.org/conference for more information.*

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Council Relations Report**
Kit Mac Nee, CFP®, CRPC® CSPG®, AEP®, ***Committee Chair***
Michael P. Panebianco, J.D., AEP®, ***Committee Co-Chair***

First and foremost, I want to thank all of the dedicated members of the Council Relations Committee. The individuals who serve as "council liaisons" have the busy job of reaching out via email or telephone to NAEPCs nearly 275 affiliated council leaders and executives each month to share the latest information and updates from NAEPC.

Eight new volunteers joined our ranks since the last annual conference. We welcomed national board members David D. Green, William D. Kirchick, Richard K. MacBarron, and Ginger F. Mlakar, national past president Lawrence M. Lehmann, and council members Leigh J. Cason, Monique Corigliano, Darcy Houghton, Harvey A. Hutchinson, III, Joseph E. Lowry, Sr., and Amy C. Permenter. I also wish to thank those members of the committee who retired this year: Valerie Joy Promisel, James T. Peluso, and Ken Nopar. Their dedication and hard work during their time on the committee is appreciated and they will be missed.

I also want to recognize the passing of committee member and friend John Meyer from the Estate Planning Council of New Orleans who served the committee faithfully until his death. John was an active member of the Council Relations Committee and one of the inspirations for the Council of Excellence Awards.


NAEPC welcomed six new councils to our family so far during calendar year 2018:

Estate & Business Planning Council of Hartford Connecticut
Estate Planners Council of Southern Minnesota
Fox Valley Estate Planning Council
Lincoln Estate Planning Council
Pioneer Valley Estate Planning Council, Inc.
Rochester Estate Planning Council

Be on the lookout for members from these councils at the 55th Annual NAEPC Advanced Estate Planning Strategies Conference!

The 2nd Annual Regional Leadership Day Conferences were held in Anaheim, San Francisco, and Tacoma/Seattle during the month of June. We are grateful to have welcomed nearly 70 attendees who represented 31 affiliated local councils during our time together on the West Coast. The 2019 programs are planned for the Denver, Atlanta and Newark areas and we will be releasing dates for these programs shortly. Learn more about Regional Leadership Day at http://www.naepc.org/affiliated-councils/regional-leadership-day.

I am grateful to the Council of Excellence Sub-Committee for their work reviewing 30 applications and choosing Council of Excellence and 5 Star Council honorees for 2018. You can read more about the Council of Excellence Sub-committee in its report within this packet.

**Walter Lee Davis, Jr. & Leonard H. Neiman Council of Excellence Award Report**

Michael P. Panebianco, JD, LL.M. (tax), AEP®, ***Sub-Committee Chair***

I would like to thank Kit MacNee, S. Mark Alton, Tina Myers, Susan Rounds, and Ruth Raftery, for their time, assistance, support, and experience in reviewing this year's applications and everything else they've done in being a part of this sub-committee of the Council Relations Committee.

We thank all the councils that submitted applications for the 2018 Walter Lee Davis, Jr. & Leonard H. Neiman Council of Excellence Award ("Council of Excellence Award") and are thrilled to recognize this year's winners:

***2018 Council of Excellence Recipients***

| | |
|---|---|
| Small / Extra Small | EPC of Bergen County (NJ) |
| Medium | EPC of Central New York (NY) |
| | Greater New Jersey EPC (NJ) |
| | Nassau County EPC (NY) |
| | Spokane EPC (WA) |
| Large | Baltimore EPC (MD) |
| Extra-Large | EPC of Cleveland (OH) |

***2018 5-Star Award Winners***

| | |
|---|---|
| Small / Extra Small | F & EPC of Huntsville (AL) |
| Medium | Central Arizona EPC (AZ) |
| | EPC of Eastern New York (NY) |
| | New Orleans EPC (LA) |
| | Palm Beach County EPC (FL) |
| | Tulsa EP Forum (OK) |
| Large | F & EPC of Metropolitan Detroit, Inc. (MI) |
| Extra-Large | Boston EPC (MA) |
| | Philadelphia EPC (PA) |

They will be officially recognized at the 55th Annual NAEPC Advanced Estate Planning Strategies Conference during Council Leadership Day.

The councils recognized this year have all demonstrated that they excel in the various attributes that drive council success. These attributes, which are the focus of the Council of Excellence Award, include: 1) Leadership and Council Management, (2) Membership Growth and Retention, (3) Programming and Events, (4) Communications, (5) Financial Health, (6) Public Outreach, and (7) Maximizing their Relationship with NAEPC and the programs and services NAEPC provides to councils and their membership.

The committee has seen marked improvement in many councils that have applied for the Council of Excellence Award more than once and there are councils that have achieved 5 Star status for the first time this year. Congratulations to all!

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Multi-Disciplinary Teaming Committee Report**

Charlie Douglas, JD, CFP®, CAP®, AEP®, ***Committee Chair***

During this last year we were promised tax simplification. Instead, the Tax Cuts and Jobs Act of 2017 gave us tax complication with phase-outs, phase-ins, threshold limitations and ill-defined terminology. Currently, we face an intricate and tricky planning landscape. Estate planners can no longer rely on tax minimization to drive business and no single planning discipline has the expertise to adequately address the many facets of the new Act.

Helping clients make clearer and more committed estate & financial planning decisions requires harnessing the collective wisdom of the multi-disciplinary team. More than ever, multi-disciplinary teams must commit to actively engaging in collaboration. Achieving and effectively managing team collaboration is at the core of what the National Association of Estate Planners & Councils and the Accredited Estate Planner® (AEP®) designees are all about.


One of the highpoints reached by our committee this year was our recent webinar with *Trust & Estates* titled "The Multidisciplinary Team Approach to Estate Planning: More Important than Ever After Tax Reform." This special program, sponsored by the Accredited Estate Planner® designation had over 1,000 registrants and focused on opportunities created by the Act.

Ultimately, the success of NAEPC's long-term commitment to promote the multi-disciplinary team approach to estate planning rests with its affiliated local councils and their members. Please visit our various collaborative tools and publications at http://www.naepc.org/home/teaming so that you can share these important resources with your local councils and their members.

In 2018 we continued to offer members a significantly-reduced enrollment fee to a new course, "High-Performance Teaming and Professional Collaboration, the LINK Online Course in Collaboration." As council leaders and members, we have declared our commitment to the team concept of estate planning because we know that this process best serves our clients. All too often, however, a truly collaborative experience escapes even the most seasoned and well-meaning advisor... and that is where this course comes in! Based on the NAEPC Model for Collaboration, LINK digs into best practices, helping to balance communication, coordination, and cooperation and turn those elements into a true collaborative experience that benefits the client and sets you apart from others. Learn more about the self-paced, 9-module course at http://www.naepc.org/membership/benefit/280 and don't miss your chance to enroll at the reduced NAEPC member rate.

Enhancing the communal knowledge of the multi-disciplinary team will require teams to retool their collective skillsets and deepen their ongoing collaborative efforts. We need your help and feedback to spread the collaborative word of the many benefits to be gained through multi-disciplinary teaming.

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Member Benefits Overview**

Membership in NAEPC offers councils and their members a wealth of benefits, including “value partners”, firms that provide services and products at a discounted price in several categories.


This dynamic and valuable list of value partners is available in one of two places for council members. First, for those councils that have a website hosted through NAEPC, the list can be found right on the local council’s website. For those councils that do not have a website through NAEPC, the list can be accessed at http://www.naepc.org/membership/benefits. All members must utilize a user name/password to access a limited number of password-protected ordering links and information. If your council has a website hosted through NAEPC and utilizes passwords, its members can use their local user name and password. 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.

***What’s new in 2018?***

The American College of Trust and Estate Counsel, ACTEC, is a professional society of peer-elected trust and estate lawyers in the United States and around the globe. ACTEC Trust and Estate Talk, a free weekly podcast series that offers wealth professionals best practice advice, insights, and commentary on subjects that affect the profession and clients, is now available to NAEPC members! You may listen and subscribe to the series through many popular podcast players and new podcasts are also announced weekly on LinkedIn, Facebook and Twitter. NAEPC is grateful to The American College of Trust and Estate Counsel for offering this valuable benefit to our members.

Committed and casual (or accidental!) owners of valuable works often require updated valuations and/or liquidity alternatives. **CollectorIQ is the most efficient, cost-effective and objective tool giving fiduciaries and other advisors around the world the ability to track this large component of owned wealth. CollectorIQ offers** proprietary data, valuation, and liquidity tools that combine traditional collection management with data aggregated from thousands of sources in real-time and analyzed instantly to provide accurate value trends. CollectorIQ's deep public and private data allow collectors and advisors to make better planning and buying and selling decisions with instant auction price comparables and sale trends. Its iOS application enables users to have collection access anywhere. Security and privacy are of paramount focus. They employ bank-level digital security and are the only platform currently deployed at major financial institutions in the U.S. and Europe. That’s why institutions and collectors have entrusted over $8 billion in collection assets to CollectorIQ. NAEPC members receive a 20% discount off of annual software subscription fee for the Advisor product. The offer is good for 1 year only for new subscribers. Interested parties should email info@collectoriq.com and reference the NAEPC discount in email.

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

Wolters Kluwer Tax & Accounting offers innovative, integrated and customer-focused solutions that support the workflow of CPAs, corporate tax and accounting departments, and auditors — enabling growth, enhancing productivity and increasing profitability. Expert analysis, authoritative content, high-quality software applications and integrated workflow productivity tools allow professionals to turn information into action.

Through an Association Alliance Program, Wolters Kluwer offers a generous 35% discount on valuable and industry leading research publications. This relationship gives you the necessary tools to expand your professional development, enhance your knowledge and increase your expertise on tax, accounting, financial and estate planning, audit topics and more.

With leading titles in taxation, accounting, estate planning and more, the 100+ CCH Publications offer expert information to help NAEPC members stay on top of industry and market-leading developments. Publications are available in both print and eBook formats.

**High-Performance Teaming and Professional Collaboration, the LINK Online Course in Collaboration**

A LINK is defined as a "connecting element or factor". In the estate planning community, a connected group of advisors is a proven best practice with regard to client service. The **LINK Online Course in Collaboration** was developed specifically for NAEPC members with industry leaders Todd Fithian and David W. Holaday, using the NAEPC Model for Collaboration as its foundation. Todd and Dave also serve as instructors for the program. Enroll in the course to:

- Become known as a connector, someone who balances communication, coordination, and cooperation and turns those elements into a true collaborative experience that benefits the client and team of advisors
- Discover the NAEPC Model for Collaboration
- Overcome objections to the teaming model
- Become well-versed in the "5 Best Practices"
- Inspire optimal behaviors among team members

LINK is a self-paced, 9-module course that students complete at their leisure. Segments are short and concise; the program is easy to follow, and completion is on your schedule. Accredited Estate Planner® designees who successfully complete the LINK program earn 4 hours of AEP® designation continuing education credit. The substantially-reduced enrollment fee is $100 for Accredited Estate Planner® designees* and $169 for members of NAEPC and its affiliated local councils.

## Learn more about all of NAEPCs member benefits at http://www.naepc.org/membership/benefits

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

This report provides an overview of the activities of the NAEPC Publications Committee during 2018. During the year we proudly adopted a new mission statement, the foundation on which the *NAEPC Journal of Estate and Tax Planning* and all of the association's publications build:

**"To maintain a best-in-class library of thought leadership curated for the estate professional."**

NAEPC Journal of Estate & Tax Planning

**Key Metrics**
We are currently on track to exceed last year's record of over 90,000 sessions. Average page views are nearing 45,000 per issue immediately following publication.

**New Focus on Cross-Border Planning**

**Tax Tribulations for American Royalty**
Three's a crowd. An examination of the potential tax twists in the happy-ever-after for the Duchess of Sussex when Uncle Sam is the uninvited guest.
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*Author: Paul Sczudlo, JD, TEP*

**Commentary on Bloomberg's Computation of the Tax Burdens of 10 Highest Paid Global Athletes**
Jock Tax? A revealing analysis of the tax burdens facing the 10 highest paid global athletes.
*Author: Paul Sczudlo, JD, TEP*

**Hot Topics**

**Clients and Cannabis: Do Not Let An Estate Plan Go Up In Smoke**
An issue that more and more estate planners are dealing with – conflicts among state and federal law require special planning for the administration and distribution of trusts and estates that hold this asset.
Originally published in the May 2018 edition of Estate Planning, a Thomson Reuters publication. Reprinted by permission.
*Author: Wendy S. Goffe, JD*

**Using Trust and Tax Solutions in Divorce Mediation**
This entertaining piece illustrates the use of trusts in divorce mediation, the use of specialized mediators, how to avoid gift tax traps and four basic trust types that lend themselves well to divorce mediation.
This article's original format was published in the Oklahoma Bar Journal, Vol. 89, No 7 (March 2018), and content is used with permission from the Oklahoma Bar Association.
*Authors: Gale Allison, JD, LLM (Taxation) and Vale Gonzalez*

**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.

**Exploiting the New IRC 199A Pass-Thru Business Deduction Using the Magical 28.57% W-2 Formula and Additional Taxpayers**
A sweet treat! Learn the 28.57% formula and how it can maximize the benefits of IRC Section 199A. Additional taxpayers may prove to be the cherry on top.
Reproduced courtesy of Leimberg Information Services, Inc. (LISI)
*Author: Steven J. Oshins, JD, AEP® (Distinguished)*

**How The Tax Cuts and Jobs Act Might Change Estate Planning** (PDF file)
Learn how to take advantage of new opportunities and avoid potential traps created by the TCJA and why it is important to revisit all existing planning!
Published with permission, The CPA Journal, the Voice of the Profession, January, 2018.
*Author: Martin M. Shenkman, CPA, MBA, JD, PFS, AEP® (Distinguished))*

**Checklist: Annual Review** (PDF file)
This cool tool provides a quick overview of the suggested areas to review with your estate planning clients each year.
*Author: Martin M. Shenkman, CPA, MBA, PFS, AEP® (Distinguished), JD*

**Many Thanks for a Banner Year!**
A special thank you to all Board Members who share articles of interest with us, to the Publications Committee members for their time and innovative thinking, to our webmaster, Bruce Newburger, for his invaluable experience and guidance, and to Eleanor M. Spuhler for her patience, support and good cheer, no matter the circumstances.

# 55th Annual NAEPC Advanced Estate Planning Strategies Conference

**Robert G. Alexander Webinar Committee Report**

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


The NAEPC Webinar Committee has completed five years of monthly webinars; bringing 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. The committee members, listed at the beginning of this packet, have done an excellent job. We continue to look for ways to increase attendance and subscribership and look forward to developing strategies to expand our support to local professionals with assistance of a marketing professional.

The list of outstanding estate planning professionals who have volunteered their time and expertise is quite remarkable. NAEPC has created one of the finest archives of professional estate planning content available anywhere. We thank all of you, especially our volunteer presenters, for your interest, involvement, and support.

The one-hour webinar programs are typically offered monthly on the 2nd Wednesday at 3:00 pm 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 that often allows the members to hear from experts who are otherwise difficult or impossible to schedule for a local event. It is also possible to arrange satellite locations to facilitate such local presentations. This year we have been fortunate to receive requests from firms that wish to purchase a season subscription to provide current and relevant education for their entire staff!

Continuing education credit is best made available when local councils apply for credit within their home state (or for the various governing bodies) for programs hosted in a group setting. Of course, continuing education credit toward the Accredited Estate Planner® (AEP®) designation is available at nearly every webinar. In addition, a certificate of completion is always available for those professionals who feel the program satisfies their continuing education requirements and are able to self-file.

The single-event registration fee is only $40 per session 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. Periodically throughout the season special webinars are also provided at no cost.

**Discount Subscriptions**

Beginning in 2016, and again in 2019, 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 or on the live date and time. Savings are significant! You can easily subscribe for the season on our website.

**Final 2018 Program**

Our final webinar for 2018 will be on Wednesday, December 12, 2018 from 3:00 pm – 4:00 pm ET with Jeremiah W. Doyle, JD, LL.M.(banking law), AEP® (Distinguished) speaking on "Post-Mortem Estate Planning."

**Looking Ahead**

The committee is hard at work developing a schedule for events for 2019 that is relevant and timely. Just as in prior years, you can expect to hear from the leading experts in our profession who will share their thoughts on important and cutting-edge topics. Please let our national office know if you'd like to be first on the list to receive notification of the 2019 schedule.

# 55th Annual NAEPC
# Advanced Estate Planning Strategies Conference

**Website & Technology Committee Report**
Robert P. Goodman, CPA, AEP®, CFP®, ***Committee Chair***


I thank our affiliated local councils, and particularly those that subscribe to our website services, for another exceptional year! The Website & Technology Committee is a committed and hard-working group of individuals that comes together to serve NAEPCs members and councils in the best manner possible and allows the association to be a central point of communication with councils and their members, the national association, the public, and other interested parties. The bond with the designees and the councils and their members continues to strengthen through collaboration.

We continue to hit new records with regard to the number of councils subscribing to the website platform, both large and small, and more councils continue to see the benefit of moving to our more sophisticated level IV platform.

The affiliated councils remain the primary source for new features and enhancements to the system as the committee enhances and improves the website and its features and functionality. For many subscribers, the website is the sole source of local member data and the administration "hub" for their council so we consistently add features that enhance efficiency for this purpose. The value of the website service continues to be competitive in the marketplace and an overwhelming favorite in terms of value. We also continue to prioritize security in all that we do.

Here is a snapshot of the new features we've implemented since the last annual conference:

- Added a "supplemental email address" for member communications
- Addition of a new level of service, Level I
- Private "member notes" field added for each council member used to easily track important administrative details for each member
- Additional options for member RSVP questions
- Better handling of the "check to be mailed" payment method
- Excellent accounts receivable reporting
- The ability to add a personalized message to the top of the application form page of the website
- Ongoing monitoring and action with PCI Compliance needs related to credit card processing

I'm extremely grateful for our long-serving webmaster, Bruce Newburger, and I trust you will enjoy his learning pod sessions on Council Leadership Day. Also please thank the entire committee as you see them throughout the conference; the list of all members can be found at the beginning of this packet.

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 ___Insurance/Financial Planning

___Trust ___ Philanthropy

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 4th Monday at 11:00 am ET)
*Responsibilities: 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*

_____ 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 quarterly, schedule for 2017 to be determined)
*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 – meeting dates and times subject to change*