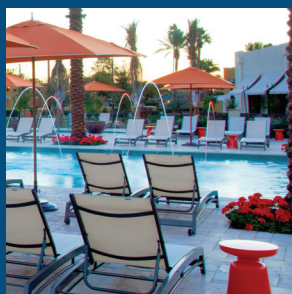


# 53<sup>rd</sup> Annual NAEPC Advanced Estate Planning Strategies Conference

with Pre-Conference  
Sessions for Council Leaders

EDUCATION • COLLABORATION



**November 16-18, 2016**  
**Litchfield Park, Arizona**  
**The Wigwam**

*Brought to you by The National Association of Estate Planners & Councils and  
The NAEPC Education Foundation*



# Pre-Conference Sessions for Estate Planning Council Leaders & Administrators

Council Leadership Day is a learning and sharing experience for volunteer leaders and staff of estate planning councils from across the country. The morning sessions feature a brief annual business / membership meeting and afternoon sessions are devoted to idea-sharing and discussion of best practices among council leaders and administrators.



Council Leadership Day provides separate tracks for leaders and administrators (paid council staff). The sessions for administrators carry through 12:00 pm on Thursday, November 17, 2016, please make travel plans accordingly. To encourage attendance from the most constant presence

within your estate planning council, administrators are invited to attend the conference with the registration fee waived.

Nearly 50% of all affiliated councils send at least one representative to Council Leadership Day each year!

## Council Leadership Day Schedule of Events

### Wednesday, November 16, 2016

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7:00 am - 8:00 am	Breakfast Leader & Administrator Track
8:00 am - 10:15 am	Annual Business Meeting (council leaders should attend this portion of the program) Leader & Administrator Track  2 <sup>nd</sup> Annual Leonard H. Neiman & Walter Lee Davis, Jr. Council of Excellence Award Presentations Leader & Administrator Track
10:15 am - 10:30 am	Refreshment Break
10:30 am - 12:00 pm	Understanding and Embracing Your Role as a Nonprofit Leader Kathryn W. Miree <i>Kathryn W. Miree &amp; Associates, Inc.</i> Leader Track  Private Session with the NAEPC Webmaster Administrator Track
12:00 pm - 1:00 pm	Lunch with Exhibitors
1:00 pm - 2:45 pm	Council by Size Sharing Sessions Leader & Administrator Track
2:45 pm - 3:15 pm	Break with Exhibitors
3:15 pm - 5:00 pm	Council by Size Sharing Sessions Resume Leader & Administrator Track
5:00 pm - 6:30 pm	Welcome Reception for All Conference Attendees and Registered Companions Leader & Administrator Track
6:30 pm	Annual Administrator's Dinner Administrator Track

### Thursday, November 17, 2016

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5:45 am	7 <sup>th</sup> Annual 2-Mile Fun Run & Walk (all fitness levels welcome, pre-registration requested)
6:30 am - 7:45 am	Breakfast Administrator Track
8:00 am - 12:00 pm	Administrator Sharing Session Administrator Track

**See what you've missed!**

Visit <http://www.naepc.org/conference/leadership-day> for a recap of activities from 2015!





## Wednesday, November 16, 2016

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5:00 pm - 6:30 pm Welcome Reception for All Conference Attendees and Registered Companions

## Thursday, November 17, 2016

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5:45 am 7<sup>th</sup> Annual 2-Mile Fun Run & Walk (all fitness levels welcome, pre-registration requested)

6:30 am - 7:45 am Breakfast with Exhibitors

7:00 am - 7:45 am

**Sponsor Bonus Session provided by Lodmell & Lodmell, P.C.  
Adding Asset Protection to Your Practice Using the "Bridge Trust"®**

Douglass S. Lodmell, JD, LL.M.,

Pioneered by Lodmell & Lodmell nearly 20 years ago, the "Bridge Trust"® combines the strength of a fully offshore asset protection trust, with the ease of use and low maintenance of a simple domestic grantor trust. Understanding of the complicated options available to protect a client's assets has become a critical component of your job as an advisor to your clients. Clients are asking to be informed and educated about asset protection. The presentation will provide you with an overview of the tools and information you need to educate your clients in this complex area of law, including offshore options, domestic tools and an understanding of the "Bridge Trust"® which combines the strength of an offshore asset protection trust, without the cost, complexity and compliance requirements.

7:45 am

53<sup>rd</sup> Annual NAEPC Advanced Estate Planning Strategies Conference  
Welcome & Opening Remarks

8:00 am - 9:00 am

**The Critical Importance of High Investment Returns and  
Tax Free Compounding, and How to Achieve Them**

Jonathan G. Blattmachr, Esq., AEP® (Distinguished)

*Pioneer Wealth Partners, LLC*

From Albert Einstein's observations that compounding is the most important thing in the universe and the hardest thing in the world to understand is the Internal Revenue Code, we derive the corollary that the most important thing in financial planning, of which estate planning is a subset, is tax free compounding. Understand how higher compounded returns build proportionately more wealth and proportionately increase the results of selected estate planning strategies will help you serve clients better. Furthermore, understanding how current income taxation retards both wealth building and estate planning success is also critical to best serving clients. This presentation will cover those items in detail, with examples.

9:05 am - 10:05 am

**Ten Charitable Planning Ideas for the Current Environment**

Kathryn W. Miree

*Kathryn W. Miree & Associates, Inc.*

The backdrop for charitable planning keeps changing, with rapidly changing investment markets, low interest rates, uncertainty about income, higher gift and estate tax exclusion amounts, higher income tax rates, and a tightening legislative environment. While donors are continuing to give, they are seeking ways to maximize results. How do you identify charitable giving options that best fit the needs of your clients in this rapidly changing environment? This session will cover: insights into the current charitable gift planning environment and how those factors impact planning decisions; the key elements of the American Taxpayer Relief Act of 2012 and how that impacts planning; easy strategies for lifetime giving that maximize benefits for donors; the most effective strategies for testamentary charitable giving; new options for charitable gifts outside of traditional structures; how to select the most effective assets for charitable gifts; charitable strategies for retirement planning and to care for elderly parents, children, and grandchildren; integrating the sale of a business with a charitable gift; how to talk with clients about charitable goals and objectives; and how to integrate clients' personal estate planning goals with charitable gift options.

10:05 am - 10:30 am

Break with Exhibitors

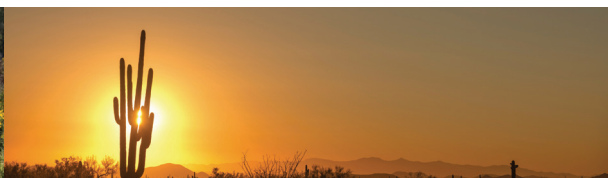
10:30 am - 11:30 am

**The Mathematics of Estate Planning**

Robert S. Keebler, CPA/PFS, MST, AEP® (Distinguished), CGMA

*Keebler & Associates, LLP*

2016 marks a continuation of relative stability in estate tax law and remarkably low interest rates. Learn how to help your clients capture benefits that currently exist, but may be lost (or at least whittled away) in coming years. This seminar will cover mathematics behind popular estate planning transactions and techniques. Topics to be covered include: gift, estate and GST tax rates and exemptions; tax exclusive nature of gift taxes; leveraging of the GST exemption; Grantor Retained Annuity Trusts (GRATs); installment sales to Intentionally Defective Grantor Trusts (IDGTs); Self-Canceling Installment Notes (SCINs); private annuities; and the "tax burn" SCIN technique.



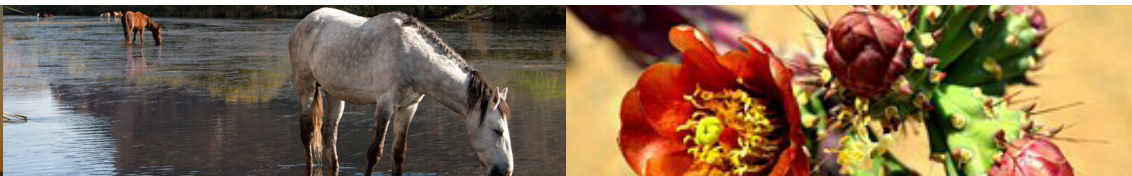
# Advanced Estate Planning Strategies Conference

- 11:30 am - 12:30 pm **Sponsored Session provided by Ashar Group, LLC**  
**Policy Valuation and Transfer Tax Conventions vs. Market-Based Valuations**  
Lawrence Brody, JD, LL.M., AEP® (Distinguished) & Jon B. Mendelsohn  
*Bryan Cave LLP / Ashar Group, LLC*  
Too many seniors are forfeiting their life insurance policies back to the insurance carrier for little or no value, or accepting policy values reported on IRS Form 712 without ever getting the policy appraised for fair market value. It's not uncommon to see six to seven figures of value being left on the table out of lack of awareness or oversight. At a minimum, this can place the reputation of trusted advisors in jeopardy, but could also lead to unexpected liability exposure. This session will address why this topic is so relevant, important considerations, and will include multi-disciplinary case studies of advanced planning applications for market-based valuations.
- 12:30 pm - 1:30 pm Lunch with Exhibitors
- 1:30 pm - 2:30 pm **Collaboration Across Small and Great Divides: Teamwork, Tensions, and Client-Centered Solutions**  
Nancy B. Rapoport, JD  
*William S. Boyd School of Law, UNLV*  
This session will use social science principles to discuss better and worse ways of encouraging collaboration in and across teams.
- 2:35 pm - 3:35 pm **Privileges/Valuation - Exploring Privileges in the Context of Hiring Appraisers**  
Stephanie Loomis-Price, JD  
*Winstead PC*  
This session will provide practical tips with discussion on recent developments in audits and case law related to privileges applicable to estate planning, with a particular focus on planning with family limited partnerships.
- 3:35 pm - 4:05 pm Break with Exhibitors
- 4:05 pm - 5:05 pm **What Can We Learn from the Estates of Deceased Celebrities?**  
John J. Scroggin, JD, LL.M., AEP®  
*Scroggin & Company, P.C.*  
It is intriguing how simple estate planning mistakes are so often replicated and exaggerated in celebrity estates. This presentation discusses the mistakes and successes in the estate planning of a number of celebrities and how to improve your client's estate planning in light of those mistakes and successes.
- 5:15 pm - 6:15 pm Concurrent Supplemental Sessions (please indicate attendance on the registration form):
- Exclusive AEP® and EPLS Designee Session: Fearless Public Speaking for Estate Planners, a dialogue with Conrad Teitell, LL.B., LL.M., AEP® (Distinguished)**  
*Cummings & Lockwood LLC*  
This session is available only to active AEP® designees and EPLS certificants and will offer a unique opportunity to learn from one of the best public speakers in the field of estate planning. Teitell will also be receiving the NAEPC Hartman Axley Lifetime Service Award during the Awards Ceremony on Friday, November 18, 2016.
- The Accredited Estate Planner® (AEP®) Designation Program from A - Z**  
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.

## Friday, November 18, 2016

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- 7:00 am - 8:00 am Breakfast with Exhibitors
- 8:00 am - 8:15 am Opening Remarks
- 8:15 am - 9:15 am **Annual Tax Update**  
Samuel A. Donaldson, JD, LL.M., AEP® (Distinguished)  
*Georgia State University College of Law*  
Stay up to date with Donaldson's always informative and entertaining recap of the important cases, rulings, regulations, and legislation from 2016 of interest to estate planning professionals. Specific topics will include new tax legislation, the basis consistency rules, valuation updates, and cases related to the deduction for conservation easements.
- 9:15 am - 9:45 am Annual Awards & Estate Planning Hall of Fame® Induction Ceremony
- 9:45 am - 10:10 am Break with Exhibitors



# ce Schedule of Events

10:10 am - 11:10 am

## **An Interview on the Nature and Practice of Our Profession and its Capacity to Meet the Challenges of the “Shirt Sleeves” Proverb**

James E. Hughes, Jr., Esq.

What is excellence in estate planning, and how are we doing as a profession, and as practitioners? This engaging interview will identify and address some of our most difficult challenges and issues, including the “shirt sleeves” proverb, the nature of entropy, why failure of a family to flourish is normative, and the question of courage within our profession. We will explore why and how “masters” build teams who help families leverage their wealth to promote growth and freedom, rather than cement entitlement and dependency.

11:15 am - 12:15 pm

## **The Governing Law Clause in Trusts - Not Just Boilerplate Anymore**

Jeffrey Schoenblum, JD, AEP® (Distinguished) Nominee

*Vanderbilt University Law School*

Trust law is becoming incredibly diverse from state-to-state, with real opportunities available to savvy planners who know how to select the favorable law of a particular jurisdiction. But these “opportunities” can also be oversold. This presentation will focus on whether governing law clauses choosing the laws of favorable jurisdictions actually work, how they should be drafted to be most effective, and, why it is not enough to simply select home state law.

12:15 pm - 1:15 pm

Lunch with Exhibitors

1:15 pm - 2:15 pm

## **Family and Multi-Disciplinary Team Dynamics for High Performance Family Wealth and Business Succession Planning**

Kathy K. Wiseman

*Working Systems Inc.*

This session will offer an introduction to the “why” and the “how” of addressing the personal aspects of assets as they move to the next generation and will help advisors provide the very best for their clients, a multi-disciplinary team that addresses the human dynamics of wealth and business succession.

2:20 pm - 3:20 pm

## **Sponsored Session provided by Sterling Foundation Management Secondary Planning for Charitable Remainder Trusts (CRTs)**

Evan Unzelman

*Sterling Foundation Management*

At its inception, a charitable remainder trust (CRT) is usually a perfect fit for a client’s situation. It’s just the right kind of CRT, has just the right payout rate, has just the right beneficiaries. But a CRT is an irrevocable trust - its terms cannot be changed - and usually spans decades of a client’s life. Over time, this combination of an inflexible trust on one hand, and a client’s changing life on the other, can lead to a misalignment between the client’s situation and the CRT. In these cases, some form of secondary planning is probably in order. Unzelman, President of Sterling Foundation Management, will discuss the range of options available to clients who have CRTs and how to determine which option, if any, is a fit for a given client.

3:20 pm - 3:35 pm

Grab & Go Refreshment Break

3:35 pm - 4:35 pm

## **Loan Regime Split-Dollar for Both Single and Joint Lives**

Michael Amoia, JD, LL.M., CLU®, ChFC®

*Crump Life Insurance Services*

The mention of loan regime split dollar has generally triggered one of two responses: 1) I don’t understand, I thought all split dollar arrangements were dead after the 2003 Final Regulations, or 2) it is too difficult to set up and administer, so we just have clients pay the gift taxes on any premiums paid above the annual exclusion. However, both responses are incorrect! Split dollar is still useful in many situations, both private and compensatory. This session will cover how to determine if arrangements should be set up as a loan regime split dollar or another structure, how to maximize the structure long-term for clients, the key items under the regulations when installing and administering a loan regime split dollar plan, and why split dollar loans are different than other loans.

4:35 pm - 4:45 pm

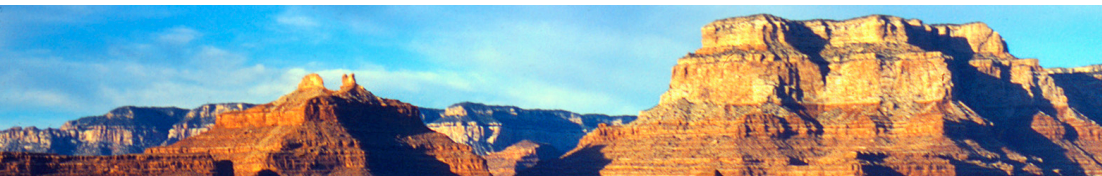
53<sup>rd</sup> Annual NAEPC Advanced Estate Planning Strategies Conference  
Farewell

## **National Association of Estate Planners & Councils Estate Planning Hall of Fame® 2016 Entrants**

*Recognizing Excellence in Estate Planning & Service to the Profession*

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

**Induction Ceremony Friday, November 18<sup>th</sup> at 9:15 am**





# 53<sup>rd</sup> Annual Advanced Estate Planning Strategies Conference

## Attendee Registration

Register Online [www.naepc.org/conference](http://www.naepc.org/conference)

### Lodging Information •

The conference will take place at The Wigwam. The NAEPC room rate is \$179 (single or double occupancy plus applicable taxes) plus a \$6/night resort fee. The resort fee includes in-room internet, access to the fitness center, and overnight self-parking, among other amenities. Overnight accommodations can be made by calling (800) 327-0396 and letting the reservationist know you are with NAEPC or by booking online at [www.naepc.org/conference](http://www.naepc.org/conference). Reservations must be made by 10/21/16. For additional information about The Wigwam, please see the "Supplemental Activities & Additional Program Details" page of this brochure.

### Cancellation & Refund Policy •

Any cancellation must be received in writing via email to [conference@naepc.org](mailto:conference@naepc.org). A full refund will be granted if notice is received on or before 09/30/16. Registrants who cancel between 10/01/16 and 10/31/16 will forfeit a \$100 administrative fee. No refunds will be granted on or after 11/01/16, transfers will be accepted.

### Continuing Education Credit •

Continuing education credit will be available nationwide for estate planning-related disciplines to those who attend the Thursday & Friday technical education sessions (pending approval by governing bodies). **Life insurance professionals must attend the entire conference to receive credit as partial credit is not available.** For complete information about continuing education credit and approval status visit [www.naepc.org/conference](http://www.naepc.org/conference).

### Transportation •

Information about discounted rental cars and shuttle service can be found at [www.naepc.org/conference](http://www.naepc.org/conference) and will also be provided in the final confirmation email.

### Registrant Discounts •

- \$50 Early Bird Discount (registration must be received by 9/30/16)
- \$50 Active AEP® or EPLS designee
- \$50 Host Council Discount for Members of Arizona EPCs
- \$100 NAEPC Volunteer Discount (available to non-board members of any committee of NAEPC)

### Fee Structure

**53<sup>rd</sup> Annual Advanced Estate Planning Strategies Conference with Pre-Conference Sessions for Council Leaders**  
\$975 (members only)

**53<sup>rd</sup> Annual Advanced Estate Planning Strategies Conference**  
\$875 member / \$1,100 non-member

**Companion Program & Tours (not eligible to attend educational sessions)**  
\$475

*(Past presidents of NAEPC, honorees, and estate planning council administrators/paid staff are eligible to attend the program at no charge.)*

### Primary Registrant:

- 53<sup>rd</sup> Annual Advanced Estate Planning Strategies Conference with Pre-Conference Sessions for Council Leaders
- 53<sup>rd</sup> Annual Advanced Estate Planning Strategies Conference

Last Name \_\_\_\_\_  
 First Name \_\_\_\_\_  
 Nickname for Badge \_\_\_\_\_  
 Company \_\_\_\_\_  
 Designations \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
 Phone \_\_\_\_\_  
 Email \_\_\_\_\_  
 I am a member of \_\_\_\_\_ EPC.

### Event Attendance:

- Wednesday, November 16, 2016 Welcome Reception (5:00 pm)
- Thursday, November 17, 2016 Fun Run (5:45 am)
- Thursday, November 17, 2016 Private Session for AEP® and EPLS Designees (5:15 pm)
- Thursday, November 17, 2016 Accredited Estate Planner® Designation Informational Session (5:15 pm)

### Companion Registrant:

Last Name \_\_\_\_\_  
 First Name \_\_\_\_\_  
 Nickname for Badge \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
 Phone \_\_\_\_\_  
 Email \_\_\_\_\_

### Event Attendance:

- Wednesday, November 16, 2016 Welcome Reception (5:00 pm)
- Thursday, November 17, 2016 Fun Run (5:45 am)
- Thursday, November 17, 2016 Companion Tour
- Friday, November 18, 2016 Companion Tour

### Fee Computation

Primary Registrant \_\_\_\_\_  
 Companion Registrant \_\_\_\_\_  
 Less Applicable Discount(s) \_\_\_\_\_  
 Add late fee (on or after 10/31/16) \_\_\_\_\_  
 Total Charge \_\_\_\_\_

Make check payable to "The NAEPC Education Foundation" and mail to NAEPC, register online at [www.naepc.org](http://www.naepc.org), or fax this page to (216) 696-2582.

Account Number \_\_\_\_\_ Exp. Date \_\_\_\_\_

Signature \_\_\_\_\_

National Association of Estate Planners & Councils and The NAEPC Education Foundation  
 1120 Chester Ave., Ste. 470  
 Cleveland, OH 44114  
[conference@naepc.org](mailto:conference@naepc.org)  
 (866) 226-2224  
[www.naepc.org](http://www.naepc.org)



## Companion Program & Tours

The companion program is offered as an accompaniment to the annual conference for those who will be attending with a regular registrant, but will not be taking advantage of the educational sessions. The registration fee includes the Wednesday evening Welcome Reception, breakfast the day of each tour, and the outings. A complete description for each tour can be found at [www.naepc.org/conference](http://www.naepc.org/conference). **Companion Package \$475**

**Thursday  
 November 17, 2016  
 Arabian Ranch Tour & Time to  
 Explore the Valley of The Sun**



**Friday  
 November 18, 2016  
 4-Wheel Desert Tour**



### **The Wigwam & Litchfield Park, Arizona**

The 53<sup>rd</sup> Annual NAEPC Advanced Estate Planning Strategies Conference will take place at The Wigwam, located in Litchfield Park, Arizona, approximately 25 miles west of Phoenix Sky Harbor International Airport.

Litchfield Park, Arizona is a unique community offering a small town atmosphere and casual lifestyle. The area offers several nearby scenic attractions.

The Wigwam was originally built in 1918 as a gathering place for the Ohio-based executives of Goodyear Tire & Rubber Company and has maintained a reputation as one of the Southwest's landmark resort destinations. The Wigwam boasts several restaurants with an emphasis on "farm to table" cuisine, three 18-hole championship golf courses, a world-renowned Elizabeth Arden Red Door Spa, tennis, and additional adult and family-friendly activities.

*For more information about this  
 unique resort or to plan your visit, please visit  
[www.wigwamarizona.com](http://www.wigwamarizona.com).*

**We are grateful for the support of the  
 53<sup>rd</sup> Annual Advanced  
 Estate Planning Strategies  
 Conference Sponsors, including**

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#### EXHIBITOR PLUS SPONSORS

