



ADVANCED  
ESTATE  
PLANNING  
CONFERENCE

A golden silhouette of a city skyline, featuring various building shapes and a prominent spire, positioned above a dark blue curved banner.

ON THE HORIZON:  
INNOVATIVE TECHNIQUES FOR THE  
ESTATE PLANNING SPECIALIST

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**JULY 20–22, 2015**  
The Grand America Hotel  
Salt Lake City, UT

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## Salt Lake City

*At the foot of Utah's Wasatch Range, Salt Lake City features year-round attractions and amenities. Enjoy the combination of history, art and recreation with pristine, majestic views surrounding you.*

# Advanced Coverage of High-Priority Estate and Income Tax Planning Topics

Decisions made today can reverberate for generations to come. As your clients seek your counsel, expertise and wisdom regarding estate planning, be confident that your guidance reflects a combination of innovative and tried-and-true strategies.

During the 2015 Advanced Estate Planning Conference, renowned experts share updates on recent legislative changes, steps to deepen your client relationships and

technical know-how about the intricacies of income tax and estate planning.

Our three days of intensive learning also focus on sophisticated insights into the field's pressing challenges. Combined with the many networking sessions with thought leaders and peers from across the country, this event delivers the tools and skills you need to assert your standing as an estate planning specialist.

# Featured Speakers



## Jeremiah Doyle

Senior Vice President  
BNY Mellon  
Boston, MA



## Paul Lee

Managing Director  
The Northern Trust Company  
New York, NY



## David Kirk

Executive Director  
EY  
Washington, DC

## Essential Sessions

- ▶ Income and Transfer Tax
- ▶ Implications of the Net Investment Income Tax (NIIT) on Estates and Trusts
- ▶ Trusts as S Corporation Shareholders: Rules, Risks and Remedies
- ▶ Mathematics of Portability
- ▶ Estate Planning for Digital Assets
- ▶ A Mortality Table Analysis of SCINs and Private Annuities

## Session Series

- ▶ Form 1041  
The basics to advanced fiduciary (trust and estate) income tax rules and issues

## Steering Committee

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**P. Thomas Austin**  
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**Jeremiah W. Doyle**  
BNY Mellon Wealth  
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Spoor & Associates P.A.  
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Buchanan & Patterson LLP  
Los Angeles, CA



### Charles Rettig

Principal  
Hochman Salkin Rettig Toscher & Perez P.C.  
Beverly Hills, CA

## Who Should Attend

CPAs, financial planners, attorneys, insurance agents and tax advisers with a fundamental knowledge of estate planning

## Group Discount

Make this event a firm retreat for up-and-coming staff members. Group-rate discounts offer maximum savings if you have multiple registrants.

## CPAs Get Social

Join the conversation specific to this conference using **#AICPAest**, or follow us **@AICPAconfs** for general conference information.

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#### Eileen Sherr

*Senior Technical Manager,  
Tax Advocacy  
Washington, DC*

# Guide to the Sessions

**Fields of Study** **SKA** Specialized Knowledge and Applications

**T** Tax

## CFP Credits

Sessions were under review by the CFP Board at time of press. Please visit the website for the most current list of CFP-approved sessions.

**Session Series**

**Form 1041 Series**

## Pre-conference **Workshops** (Additional Fee)

### Sunday July 19

**11:00am–5:30pm** Registration & Information Center Open

**Noon–2:30pm** Concurrent Workshops (Select One)

#### 101. Fundamentals of Estate Planning **T**

*P. Thomas Austin, CPA, Ziegler, Metzger & Miller LLP, Cleveland, OH*  
*Missia H. Vaselaney, CPA (inactive), J.D., Partner, Taft Stettinius & Hollister LLP, Cleveland, OH*

This workshop is for general practitioners who do not specialize in estate planning and those seeking a refresher on the basics. Gain an overview of this field, reviewing and examining:

- Principal elements of estate planning
- Significant gift tax fundamentals
- Important estate tax fundamentals
- Case studies illustrating basic planning principles

#### 102. Fundamentals of Income Taxation of Trusts & Estates **T**

*Jeremiah W. Doyle, J.D., LL.M., Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

This easy-to-understand session discusses the core concepts of the income taxation of estates and trusts, including planning ideas and the “dirty dozen” topics estate planners need to know. A lifetime of knowledge is taught in 2.5 hours. Learning objectives include:

- A basic understanding of income taxation of trusts and estates
- An understanding of the distribution system of estates and trusts
- The dozen planning ideas estate planners need to know

**2:45–5:15pm** Concurrent Workshops (Select One)

#### 103. Fundamentals of GST **T**

*Dan Daniels, J.D., Partner, Wiggin and Dana LLP, Greenwich, CT*

Dan Daniels provides an easy-to-understand basic overview of the complicated generation-skipping transfer tax. Topics include:

- The three types of GST transfers
- Determining a trust’s inclusion ratio
- Planning to use the generation-skipping exemption
- Common mistakes made on the 709

## 104. Protecting Yourself: AICPA 706 & 709 Checklists T

Mary Kay A. Foss, CPA, Director, Sweeney Kovar LLP, Danville, CA

AICPA checklists remind you of 706 & 709 disclosures and requirements that are often missed. The checklist helps you interpret the IRS instructions. These forms are not ones where errors are tolerated. The learner gains knowledge to:

- Identify risk areas and ask the correct questions
- Determine the best presentation methods when alternatives are available
- Determine the need for outside experts
- Conduct an independent review even if you're a sole practitioner

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5:30–6:30pm **Pre-conference Workshop (Complimentary)**

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## 105. Open Forum: PFP Division & Tax Section Town Hall: Current Issues and Ideas Exchange SKA

Clark M. Blackman II, CPA/PFS, CFA, CFP, CIMA, M.A., Managing Member, Alpha Wealth Strategies LLC, Houston, TX

Mary Kay A. Foss, CPA, Director, Sweeney Kovar LLP, Danville, CA

Robert S. Keebler, CPA/PFS, CGMA, MST, AEP (Distinguished), Partner, Keebler & Associates LLP, Green Bay, WI

Fredrick G. Spoor, CPA/PFS, CGMA, Senior Shareholder, Spoor & Associates P.A., St. Petersburg, FL

This interactive roundtable format will allow discussion of current events, issues and developments in estate planning with peers, conference speakers, AICPA staff and the Estate Planning Conference committee. Share feedback with the AICPA and have a voice in future benefits and initiatives. It's a unique opportunity to network and exchange ideas. Attendees will:

- Learn the current issues and development in estate planning
- Exchange ideas and network with peers and the estate planning conference committee members and staff

# Main Conference **Agenda**

## Monday July 20

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7:00am–5:30pm **Registration & Information Center Open**

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7:00–8:00am **Continental Breakfast and Exhibits**

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8:00–8:10am **Welcome & Introduction**

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8:10–9:00am **General Session**

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### 1. The Best Income & Estate Tax Planning Ideas Today T

Paul S. Lee, J.D., LL.M., Managing Director, The Northern Trust Company, New York, NY

With reduced transfer tax rates and higher income tax rates, estate planners will need to increasingly focus on income tax planning for their clients. This presentation will discuss planning ideas that defer and reduce income taxes during lifetime, and eliminate taxes by maximizing the step-up in basis. Learning objectives include:

- Measuring transfer tax costs of estate inclusion against income tax savings from the step-up across different types of assets
- Recapturing assets that have already been transferred out of the estate
- Maximizing and multiplying the applicable exclusion amount to get a free step-up in basis
- Deferral and tax reduction techniques to consider in estate planning vehicles and planning today, including planning around the NIIT

# Conference Agenda

9:00–9:50am General Session

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**2. Current Developments in Estate Planning, Part 1** T

*Dennis I. Belcher, J.D., Partner, McGuireWoods LLP, Richmond, VA*  
*Jeffrey N. Pennell, J.D., Professor of Law, Emory University School of Law, Atlanta, GA*

This session addresses important estate, gift and generation-skipping transfer tax developments. Because the wealth-transfer taxes are waning in importance for most estate planners, the session also focuses on procedure, income tax and state law developments of significance to planners everywhere. Other topics include how developments may apply to situations that have not yet tested the boundaries of the law.

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9:50–10:20am Refreshment Break and Exhibits

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10:20–11:10am General Session

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**3. Current Developments in Estate Planning, Part 2** T

*Dennis I. Belcher, J.D., Partner, McGuireWoods LLP, Richmond, VA*  
*Jeffrey N. Pennell, J.D., Professor of Law, Emory University School of Law, Atlanta, GA*

Continuation of session 2

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11:15am–12:30pm General Session

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**4. Improving (and/or Revisiting) Popular Estate Planning Strategies** T

*Richard A. Oshins, J.D., AEP (Distinguished), Attorney, Oshins & Associates LLC, Las Vegas, NV*

The typical reaction to ATRA of 2012 was that there would be a meaningful reduction of estate planning opportunities for both clients and advisers. This session will demonstrate why almost all of your clients who have gone through the estate planning process will need help in restructuring their planning. Richard Oshins will address new planning strategies for FLPs and trusts and why all of these "in place" plans should be substantially modified or amended. Topics will include:

- Planning to achieve maximum basis benefits
  - FLPs from the viewpoint of the next generation
  - Inherent problems with family commercial real estate entities
  - Monitoring IDGTs and QPRTs
  - New trust planning strategies
  - Portability vs. Credit Shelter Trusts
- 

12:30–1:30pm Luncheon

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1:30–2:45pm Concurrent Sessions (Select One)

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**5. International Information Reporting for U.S. Individuals** T

*Karen C. Brodsky, CPA, J.D., LL.M., Partner, Deloitte Tax LLP, New York, NY*

This course will cover common information reporting for U.S. individuals owning interests in non-U.S. private entities, including partnerships, corporations and trusts. Topics covered will include:

- Review of U.S. international tax and reporting obligations for U.S. individuals, including for U.S. owners and U.S. beneficiaries of foreign trusts
- Common issues and items often overlooked in international information reporting for private clients

## 6. **Run the Basis: Catch Maximum Tax Savings** T

*Paul S. Lee, J.D., LL.M., Managing Director, The Northern Trust Company, New York, NY*

This presentation takes a deep dive into proactive tax-basis management and how best to maximize the “step-up” in basis. Planning in this arena is much more dynamic than simply having low-basis assets included in the estate of a decedent. Learning objectives include:

- The tax characteristic of different asset types, including intangible assets, tangible collectible property, and depreciable and depletable assets
- Using debt to reduce estate tax exposure but increase the “step-up” in basis
- Using partnership elections, distributions, divisions and provisions to strip and shift tax basis with few or no income tax consequences

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## 7. **Navigating the Portability Rules** T

*Jordon N. Rosen, CPA, MST, AEP, Director, Estates and Trusts, Belfint, Lyons & Shuman P.A., Wilmington, DE*

IRC Section 2010(c)(2) allows surviving spouses to “port” any unused exclusion amount from their deceased spouse and add it to their basic exclusion amount in determining their overall exclusion from estate and gift taxes. Topics include:

- The reasons for electing or not electing the portability provision vs. a credit shelter trust
- Filing requirements, interaction with making lifetime gifts and conflicts with certain state rules
- The practitioner’s responsibility when advising clients about making the portability election

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## 8. **Implications of the Net Investment Income Tax (NIIT) on Estates and Trusts (Repeated in Session 16)** T

*David H. Kirk, CPA/PFS, CFP, LL.M., Executive Director, EY, Washington, DC*

The purpose of this session is to summarize selective issues pertaining to the income taxation of estates and trusts, which include a review of the IRC 469 rules as they pertain to material participation of trusts for purposes of the calculation of net investment income under IRC 1411(c). Attendees will:

- Understand the computational aspects of the IRC 1411 NIIT for estates and trusts, and the beneficiaries of estates and trusts
- Understand the the interaction between the computation of net investment income and the IRC 469 passive activity loss rules

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**2:55–4:10pm**      **Concurrent Sessions (Select One)**

**Form 1041 Series**

## 9. **Trusts & Estate Sophisticated Distribution Planning** T

*Jeremiah W. Doyle, J.D., LL.M., Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

This session discusses the income tax consequences of funding bequests and distributions from trusts and estates. The six tax issues that arise in making distributions are reviewed, as well as planning ideas and compliance issues.

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## 10. **Forensic Accounting and Malpractice Claims in Estates & Trusts** T

*Conrad Davis, CPA/CFP, CGMA, CFE, MST, Partner, Crowe Horwath LLP, Sacramento, CA*

A common area of litigation is between trust beneficiaries, which frequently involves trustees and CPAs. We review how to better protect yourself from claims of malpractice. Topics include:

- The major issues related to claims of malpractice for trustees and CPAs
- Recommended steps and procedures to guard against malpractice claims



# Conference Agenda

## 11. Estate Planning Tools in a Low Interest Rate Environment T

*Steven G. Siegel, J.D., LL.M. (Taxation), President, The Siegel Group, Morristown, NJ*

This session examines the estate-planning tools and techniques most suited and useful in the current low interest rate environment, as well as other estate-planning techniques to use in the current tax and planning environment. Topics include:

- The current planning environment for taxpayers at different levels of wealth and what techniques work best for them
- Specific planning techniques — how they work, when they should be used and which taxpayers they best suit

## 12. The Art of Properly (and Effectively) Passing and Receiving Wealth T

*Richard A. Oshins, J.D., AEP (Distinguished), Attorney, Oshins & Associates LLC, Las Vegas, NV*

Competent advisers would never recommend a business entity that could be pierced by creditors or is tax inefficient. Unfortunately, with shocking regularity, planners are too passive during the estate-planning process in advising clients about the unnecessary and substantial harm that will occur by not using a properly designed trust. Topics include:

- Trust design strategies that can achieve massive income tax benefits, including avoiding the Sec. 1031 “lock-in,” obtaining new depreciation, etc.
- Everyone wants the same six things — control, full use, flexibility, asset protection, tax benefits, simplicity — and they are obtainable
- The “Use” Trust — control is powerful; outright ownership is hazardous. Control it, use it, enjoy it, but don’t lose it
- Most trusts are like the “emperor’s new clothes” — clients think they are protected, but they are very much exposed

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**4:10–4:40pm Refreshment Break and Exhibits**

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**4:40–5:55pm Concurrent Sessions (Select One)**

## 13. Postmortem Administration Checklist for CPAs T

*Steven G. Siegel, J.D., LL.M. (Taxation), President, The Siegel Group, Morristown, NJ*

This session covers the many important issues that must be addressed after the client has died — either to confirm the client’s planning decisions, or to repair problems the client failed to address or addressed incorrectly. Attendees gain understanding of the following:

- The many decisions and elections that must be made after a client’s death
- The many post-death choices available for a family, as well as how they work and when they are used

## 14. Fiduciary Litigation: What Is Undue Influence? T

*Missia H. Vaselaney, CPA (inactive), J.D., Partner, Taft Stettinius & Hollister LLP, Cleveland, OH*

As baby boomers continue to die, trillions of dollars will be transferred to their heirs. With increased family wealth and the nature of the modern family, fiduciary litigation will only continue to increase. Attendees learn about the following:

- Why CPAs should be concerned about fiduciary litigation
- What causes of action can be brought by different parties
- Which elements must be proven to be successful in a fiduciary litigation matter
- How the increase of fiduciary litigation can benefit CPAs but be potentially harmful to CPAs

# Monday July 20 continued

## 15. Circular 230 Meets the Transfer Tax: Hot Tax Planning Issues T

*Michael G. Goller, J.D., Chair, Tax Department, Reinhart, Milwaukee, WI*

Hear discussion of critical ethical and practical issues faced by the tax planner. Learn how to avoid traps and pitfalls common to a tax planning practice. Learning objectives include:

- Gain awareness of recent Circular 230 changes and other traps and concerns faced by the tax and estate planner
- How to avoid malpractice claims and ethical violations
- Know when not to sign a tax return

## 16. Implications of the Net Investment Income Tax (NIIT) on Estates and Trusts (Repeat of Session 8) T

*David H. Kirk, CPA/PFS, CFP, LL.M., Executive Director, EY, Washington, DC*

6:00–7:00pm

Networking Reception & Exhibits

# Tuesday July 21

6:30am–5:30pm

Registration & Information Center Open

6:30–8:00am

Continental Breakfast and Exhibits

7:00–7:50am

Concurrent Sessions (Select One)

Form 1041 Series

## 17. Income Taxation of Estates and Trusts Q&A T

*Jeremiah W. Doyle, J.D., LL.M., Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

Designed as an open forum, this session encourages attendees to ask questions about the income taxation of trusts and estates that have arisen in their practice. Come prepared with your perplexing issues.

## 18. AICPA Trust, Estate and Gift Tax Technical Resource Panel Q&A — Roundtable Discussion T

*Ted R. Batson Jr., CPA, J.D., MBA, CFP, Executive Vice President, Renaissance, Indianapolis, IN*

*Mary A. Kay Foss, CPA, Director, Sweeney Kovar LLP, Danville, CA*

*Eileen R. Sherr, CPA, CGMA, M.T., Senior Technical Manager, AICPA, Washington, DC*

*Fredrick G. Spoor, CPA/PFS, CGMA, Senior Shareholder, Spoor & Associates P.A., St. Petersburg, FL*

Join this roundtable to learn about AICPA tax advocacy efforts regarding legislative and regulatory proposals and other developments in trust, estate and gift tax regulations. The AICPA Trust, Estate and Gift Tax Technical Resource Panel (TRP) of experts is ready to answer your questions about current events, advocacy issues and the latest developments. Come exchange ideas and issues with the TRP representatives and your conference peers.

## 19. Running the Numbers for Commonly Used Estate-Planning Techniques and Products: How to Evaluate If They Are Financially Viable T

*Stephen J. Biggie, CPA, Partner, Keebler & Associates LLP, Green Bay, WI*

While there are many estate-planning techniques that can shift wealth, not every estate-planning technique is viable. Accordingly, the best way to determine the appropriate estate-planning technique(s) to use is to run several different analyses. This session covers:

- The quantitative forces behind some of the most common estate-planning techniques
- GRATs, installment sales, the “tax burn” effect of grantor trusts and SCINs

# Conference Agenda

8:00–8:10am Morning Announcements

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8:10–9:25am General Session

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**20. The 30,000-Foot View From the Trenches: A Potpourri of Transfer Tax Issues on the IRS's Radar Screen** T

*John W. Porter, J.D., Senior Partner, Baker Botts LLP, Houston, TX*

This presentation addresses a number of current transfer tax audit and litigation issues from the perspective of a seasoned litigator who deals with the IRS daily. The discussion includes hard-to-value assets, formula clauses, 6166 issues, GRATs, promissory notes and avoidance of penalties.

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9:30–10:45am General Session

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**21. Ask the Experts** T

*Robert S. Keebler, CPA/PFS, CGMA, MST, AEP (Distinguished), Partner, Keebler & Associates LLP, Green Bay, WI*

*Paul S. Lee, J.D., LL.M., Managing Director, The Northern Trust Company, New York, NY*

*Jacqueline A. Patterson, CPA, J.D., Partner, Buchanan & Patterson LLP, Los Angeles, CA*

*John W. Porter, J.D., Senior Partner, Baker Botts LLP, Houston, TX*

The experts discuss the latest issues and answer attendees' questions. Attendees hear the concerns and questions of their colleagues and learn how to better serve their clients.

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10:45–11:15am Refreshment Break and Exhibits

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11:15am–12:30pm General Session

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**22. Practitioners Standards, Penalties & IRS Enforcement Initiatives** T

*Charles P. Rettig, Esq., Hochman Salkin Rettig Toscher & Perez P.C., Beverly Hills, CA*

A busy practice can be surrounded by minefields and everything is fine ... until it isn't! The government believes practitioner penalties encourage accountability, affect behavior and increase voluntary compliance. As such, examiners are now generally required to comment on practitioner penalties as a material part of every examination process. Topics include:

- Current IRS enforcement initiatives and priorities affecting estate planners
  - IRS "Wealth Squad" Information Document Request (IDR) as an information source
  - IRS Penalty Procedure Memos, best practices and practical representation advice
  - When problems are likely to occur in an estate planning practice
- 

12:30–1:30pm Luncheon

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1:30–2:45pm Concurrent Selections (Select One)

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**23. The Reality-of-Sale Conundrum** T

*Jerome M. Hesch, J.D., MBA, Of Counsel, Berger Singerman LLP, Miami, FL*

When there are installment sales to grantor trusts, cases support the position that the purchasing family trust need not have any independent funding. There is history of reality-of-sale case law in the income tax arena. This session evaluates the deferred payment intra-family cases to prove this assertion. Topics include:

- What courts look at in deciding to respect the form of a related-party transaction
- What factors should be considered so the courts will uphold an intra-family installment sale
- Using guarantees to further support the integrity of an intra-family installment sale
- Determining whether the deferred payment sale should be an installment sale, a private annuity sale, a SCIN sale or a GRAT sale

### Pre-conference Workshops – Sunday, July 19

11:00am–5:30pm	Registration and Information Center Open	
Noon–2:30pm	Select One	101. Fundamentals of Estate Planning
2:45–5:15pm	Select One	103. Fundamentals of GST
5:30–6:30pm	105. Open Forum: PFP Division & Tax Section Town Hall	

### Main Conference – Day 1 – Monday, July 20

7:00am–5:30pm	Registration and Information Center Open	
7:00–8:00am	Continental Breakfast	
8:00–8:10am	Welcome and Introduction	
8:10–9:00am	1. The Best Income & Estate Tax Planning Ideas Today	
9:50–10:20am	2. Current Developments in Estate Planning, Part 1	
10:20–11:10am	3. Current Developments in Estate Planning, Part 2	
11:15am–12:30pm	4. Improving (and/or Revisiting) Popular Estate Planning Strategies	
12:30–1:30pm	Luncheon	
1:30–2:45pm	Select One	5. International Information Reporting for U.S. Individuals
		6. Run the Basis (Catch Maximum Tax Savings)
2:55–4:10pm	Select One	9. Form 1041 Series: Trusts & Estate Sophisticated Distribution Planning
		10. Forensic Accounting and Malpractice Claims in Estates & Trusts
4:10–4:40pm	Refreshment Break and Exhibits	
4:40–5:55pm	Select One	13. Postmortem Administration Checklist for CPAs
		14. Fiduciary Litigation: What Is Undo Influence?
6:00–7:00pm	Networking Reception	

### Main Conference – Day 2 – Tuesday, July 21

6:30am–5:30pm	Registration and Information Center Open	
6:30–8:00am	Continental Breakfast and Exhibits	
7:00–7:50am	Select One	17. Form 1041 Series: Income Taxation of Estates and Trusts Q&A
		18. AICPA Trust, Estate and Gift Tax Technical Resource Panel Q&A — Roundtable Discussion
8:00–8:10am	Morning Announcements	
8:10–9:25am	20. The 30,000-Foot View From the Trenches: A Potpourri of Transfer Tax Issues on the IRS's Radar Screen	
9:30–10:45am	21. Ask the Experts	
10:45–11:15am	Refreshment Break and Exhibits	
11:15am–12:30pm	22. Practitioner Penalties & IRS Enforcement Initiatives	
12:30–1:30pm	Luncheon	
1:30–2:45pm	Select One	23. The Reality of Sale Conundrum
		24. Gift and Estate Tax Returns: "Exhibit A" in Every Transfer-Tax Dispute
2:45–3:15pm	Refreshment Break and Exhibits	
3:15–4:30pm	Select One	27. A Mortality Table Analysis of SCINs and Private Annuities Post <i>Davidson</i> and <i>Kite</i> : Best Practices in Light of the Concerns Raised by <i>Trombetta</i> and the Pending <i>Woelbing</i> Tax Court Case
		28. Afterlife on the Cloud: Estate Planning for Digital Assets
4:40–5:30pm	Select One	31. Form 1041 Series: Handling the Distribution of an Entity From Trusts or Estates
		32. Special Tax Considerations on Dissolving the Family Partnership

### Main Conference – Day 3 – Wednesday, July 22

6:30am–3:30pm	Registration and Information Center Open	
6:30–8:00am	Continental Breakfast	
7:00–7:50am	Select One	35. PFP Standards
		36. Non-tax Aspects Q&A
8:00–8:50am	Select One	38. Are You Prepared to Prepare the Complex Gift Tax Return
		39. State Estate and Trust Tax Planning/Issues
9:00–9:50am	Select One	42. Form 1041 Series: Distribution Planning — Unique Situations
		43. Use of Valuation Clauses in Estate Planning
9:50–10:20am	Refreshment Break and Exhibits	
10:20–11:35am	Select One	46. What's So "Special" About Special Needs Trusts
		47. The Courts Have Spoken: Take the Discount — Valuation Issues in Estate Planning
11:35am–12:30pm	Luncheon	
12:30–1:45pm	49. The Hybrid Domestic Asset Protection Trust	
1:45–3:00pm	50. Mathematics of the Estate Tax	
3:00pm	Conference Adjourns	

Topics and speakers are subject to change. Visit the website for the most up-to-date agenda.

# At-A-Glance Agenda

2015 Advanced Estate Planning Conference • Salt Lake City, UT

 #AICPAest

102. Fundamentals of Income Taxation of Trusts & Estates

104. Protecting Yourself: AICPA 706 & 709 Checklists

7. Navigating the Portability Rules

8. Implications of the Net Investment Income Tax (NIIT) on Estates and Trusts (Repeated in Session 16)

11. Estate Planning Tools in a Low Interest Rate Environment

12. The Art of Properly (and Effectively) Passing and Receiving Wealth

15. Circular 230 Meets the Transfer Tax: Hot Tax-Planning Issues

16. Implications of the Net Investment Income Tax (NIIT) on Estates and Trusts (Repeat of Session 8)

19. Running the Numbers for Commonly Used Estate-Planning Techniques and Products: How to Evaluate If They Are Financially Viable

25. Trusts in Depth

26. Estate and Financial Planning for Chronic Illness

29. Trusts as S Corporation Shareholders: Rules, Risks and Remedies

30. Estate Planning for Non-taxable Estates

33. Trust Accounting Income Update (Compliance)

34. Decanting

37. Tales From the Trenches: Challenges in Preparing Form 5227

40. Selling Assets in CRTs

41. Estate Planning With IRAs Payable to Trusts: Practical Issues in Administration

44. Income Tax Considerations With Estate Planning

45. NING/DING Trusts

48. Practical Issues in Portability

## 24. Gift and Estate Tax Returns: "Exhibit A" in Every Transfer Tax Dispute T

*John W. Porter, J.D., Senior Partner, Baker Botts LLP, Houston, TX*

This presentation provides an overview of important issues to consider when preparing gift and estate tax returns and handling the audit. The discussion will include, among other things, reporting complicated transactions (including working with appraisers and complying with adequate disclosure rules), and defending the transfer tax return when the audit letter arrives (including classifying issues, privilege, discovery, settlement and anticipating litigation).

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## 25. Trusts in Depth T

*Jacqueline A. Patterson, CPA, J.D., Partner, Buchanan & Patterson LLP, Los Angeles, CA*

*Missia H. Vaselaney, CPA (inactive), J.D., Partner, Taft Stettinius & Hollister LLP, Cleveland, OH*

Although CPAs do not practice law and cannot draft trusts, every CPA needs working knowledge of the basic types of trusts and the significance of various trust provisions. Attendees will gain:

- The information required to be knowledgeable participants in a client's estate planning process
- A working knowledge of non-tax provisions of trust documents and different options that may be available
- Information to correctly calculate income and principal and prepare proper tax returns and trust accountants
- An overview of where trust planning is heading

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## 26. Estate and Financial Planning for Chronic Illness T

*Martin M. Shenkman, CPA/PFS, MBA, AEP (distinguished), J.D., Attorney, Martin M. Shenkman P.C., Fort Lee, NJ*

Some 136 million Americans are living with chronic illness. Every area of planning is affected: income tax planning, consulting, life insurance, investing, estate planning and more. This session provides a practical overview of ideas practitioners can use to serve this large client segment. Topics include:

- Learn just how common chronic illness is and how to address planning issues of affected clients
- What roles CPAs as trusted advisers can play to safeguard and help clients affected by chronic illness and disability
- Learning about specific planning issues and traps affecting clients with health issues

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**2:45–3:15pm Refreshment Break and Exhibits**

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**3:15–4:30pm Concurrent Sessions (Select One)**

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## 27. A Mortality Table Analysis of SCINs and Private Annuities Post *Davidson* and *Kite*: Best Practices in Light of the Concerns Raised by *Trombetta* and the Pending *Woelbing* Tax Court Case T

*Jerome M. Hesch, J.D., MBA, Of Counsel, Berger Singerman LLP, Miami, FL*

This session provides an analysis of when a SCIN or a private annuity can be used, even for healthy individuals and how to structure these deferred payment transactions to both maximize their tax benefits and minimize challenges by the IRS. Topics include:

- The actuarial computations used to determine SCIN and private annuity payments
- Is a SCIN an annuity or a debt obligation?
- The "exhaustion test" required by the Section 7520 Regulations and alternatives to satisfy that requirement
- An analysis of the current views of the tax court on SCINs and private annuities
- Best practices in light of these recent developments

# Conference Agenda

## 28. Afterlife on the Cloud: Estate Planning for Digital Assets T

*David M. Lenz, J.D., Partner, Schneider, Smeltz, Ranney & LaFond PLL, Cleveland, OH*

In today's digital world, communication, banking and investing largely have moved from paper to electronics. We closely guard the keys to our digital lives, but what happens when we are gone and no one can unlock the information? This presentation reviews how to plan for and administer the digital estate. Objectives include:

- To learn how to identify and plan for a client's key digital assets
- To understand the complex mix of contract, cybersecurity and probate law that currently governs digital assets
- To learn the key provisions of the new Uniform Fiduciary Access to Digital Assets Act, which may govern in the future

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## 29. Trusts as S Corporation Shareholders: Rules, Risks and Remedies T

*Marvin D. Hills, CPA/PFS, CLU, ChFC, Partner, Crowe Horwath LLP, South Bend, IN*

The intersection between trust/estate taxation rules and S corporation eligibility rules can result in a "train wreck." Trusts often inadvertently become ineligible shareholders. This session provides an overview of both sets of tax rules, describes several risks and traps to avoid, and explains the remedies (both special relief rules and PLR procedures). Learning objectives include:

- To identify how various kinds of typical trusts either do or do not qualify as eligible S corporation shareholders
- To understand how existing trusts, which previously qualified as eligible shareholders, can inadvertently become ineligible, even without any change in ownership of the S-corporation stock
- To identify solutions where an inadvertent termination has occurred, including Private Letter Ruling requests, as well as the special relief provisions available

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## 30. Estate Planning for Non-taxable Estates T

*Martin M. Shenkman, CPA/PFS, MBA, AEP (distinguished), J.D., Attorney, Martin M. Shenkman P.C., Fort Lee, NJ*

Only 3,000 estates a year will pay estate tax. What is planning like for the vast majority of clients? What relevant planning services can practitioners provide to those many clients not facing a federal estate tax? Basis step-up using a variety of techniques is part of the new planning paradigm. Attendees gain insights on the following:

- Practical planning ideas to assist clients in maximizing income tax basis using powers GPOAs and other techniques causing basis inclusion
- How to advise clients with respect to existing/older estate planning techniques in light of the new planning paradigm
- What other roles CPAs can play to assist clients in estate-planning matters when the federal estate tax is inapplicable

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4:40–5:30pm

Concurrent Sessions (Select One)

Form 1041 Series

## 31. Handling the Distribution of an Entity From Trusts or Estates T

*Jeremiah W. Doyle, J.D., LL.M., Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

This session discusses the tax issues that arise when a partnership or S corporation interest is owned by an estate or trust, such as reporting the income earned by the entity as well as the distribution of the entity itself. The interplay of the PAL rules are highlighted. Objectives include:

- To learn the tax ramifications of distributing a partnership interest or the stock in an S corporation to a beneficiary
- To learn how the passive activity loss rules are treated at the estate or trust level

## 32. Special Tax Considerations on Dissolving the Family Partnership T

*Harmon A. Brown, J.D., LL.M. (Taxation), Partner, Schiff Hardin LLP, Chicago, IL*  
*Robert R. Pluth Jr., CPA, J.D., Partner, Schiff Hardin LLP, Chicago, IL*

Family limited partnerships are a very common estate planning tool, yet most advisers have little knowledge of how to exit from this planning technique. This presentation explores various federal income tax traps facing partnerships in liquidation, including issues presented by the distribution of marketable securities, partnerships holding assets with pre-contribution gain or loss when contributed, and partnerships holding "hot assets." This session will cover:

- Tax rules and issues involved with terminating a family partnership
- Spotting the key potential federal income tax issues presented by a partnership liquidation.
- The actual gain or loss recognized in connection with a partnership liquidation
- Planning options and alternatives to the recognition of unwanted income/gain in connection with a proposed partnership liquidation

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## 33. Trust Accounting Income Update (Compliance) T

*Fredrick G. Spoor, CPA/PFS, CGMA, Senior Shareholder, Spoor & Associates P.A., St. Petersburg, FL*

Trusts are becoming more commonplace in estate planning. With the advent of the Revised Uniform Principal & Income Act and the IRS's response to it, practitioners providing services to trustees need to be familiar with the changes that have taken place. This session will address:

- The accrual rules — accrued doesn't always mean accrued
- Handling receipts from retirement accounts
- Interests in pass-through entities and the special problems presented, including tax allocations

This session will also explore the unique relationship between fiduciary accounting income and federal income tax laws. Income isn't always "income."

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## 34. Decanting T

*Steven J. Oshins, J.D., AEP (Distinguished), Attorney, Oshins & Associates LLC, Las Vegas, NV*

Decanting is a technique used to modify an irrevocable trust by having the trustee distribute the trust assets into a different irrevocable trust with different terms for one or more of the same beneficiaries of the first trust. This has become one of the most important techniques as more people realize they would like to change their irrevocable trust. The presenter takes the attendees through this technique and provides examples illustrating situations when it can be used. Learning objectives include:

- To learn why decanting is a technique that every estate planner should master
- To discover many of the situations where decanting can best be utilized
- To find out many of the differences among the states that have decanting statutes and how to use other states' laws
- To become proficient in the steps used to decant a trust



# Conference Agenda

## Wednesday July 22

6:30am–3:00pm Registration and Information Center Open

6:30–8:00am Continental Breakfast and Exhibits

7:00–7:50am Concurrent Sessions (Select One)

### 35. PFP Standards T

*Clark M. Blackman II, CPA/PFS, CFA, CFP, CIMA, M.A., Managing Member, Alpha Wealth Strategies LLC, Houston, TX*

The AICPA issued the Statement on Standards in Personal Financial Planning Services effective July 1, 2014, providing members with authoritative, enforceable guidance for delivering PFP services consistently and confidently. If you offer services in the areas of estate, retirement, risk management or investment planning, you can benefit from this session. Learning objectives:

- To understand and apply the standards in your practice
- To gain answers to your questions regarding how and when the standards might apply to you

### 36. Non-tax Aspects Q&A T

*Missia H. Vaselaney, CPA (inactive), J.D., Partner, Taft Stettinius & Hollister LLP, Cleveland, OH*

Come to this session to get your non-tax questions answered and hear from your peers on the latest happenings!

### 37. Tales From the Trenches: Challenges in Preparing Form 5227 T

*Ted R. Batson Jr., CPA, J.D., MBA, CFP, Executive Vice President, Renaissance, Indianapolis, IN*

Preparing Form 5227, the information return required for charitable remainder trusts, charitable lead trusts and pooled income funds, comes with its own unique set of challenges. The form is complicated and poorly understood. In this session, attendees learn to:

- Identify when the return is required
- Appropriately relate the type of trust to the sections of the return
- Avoid common mistakes in preparing the return

8:00–8:50am Concurrent Sessions (Select One)

### 38. Are You Prepared to Prepare the Complex Gift Tax Return? T

*Anthony F. Vitiello, J.D., LL.M. (Tax), Partner, Connell Foley LLP, Roseland, NJ*

This session focuses on preparation and presentation of gift tax returns involving complex estate-planning transactions, including personal residence trusts, limited partnerships and grantor-retained annuity trusts, as well as pitfalls regarding GST tax issues in preparing the return. Discussion of defending a gift tax return audit is also covered. Attendees will:

- Master the nuts and bolts, as well as the art, of preparing a complex gift tax return
- Obtain a detailed outline to use as a practice guide for preparation of the return, as well as samples

#### FOR ATTENDEES' SPOUSES AND GUESTS

### Overview of Estate Planning

Wednesday, July 22 | 9:45–11:15am

*P. Thomas Austin, CPA, Ziegler Metzger LLP, Cleveland, OH*

Back by popular demand, this is a complimentary session for spouses and guests presented by past conference chairman P. Thomas Austin. Preregistration is not required.

## 39. State Estate and Trust Tax Planning/Issues T

*Dawn C. Angermaier, E.A., MTax, Director, Deloitte Tax LLP, New York, NY*  
*Gregory A. Bergmann, CPA, J.D., Partner, Deloitte Tax LLP, Chicago, IL*

The state income tax compliance for trusts and estates has become an increasingly challenging task for trustees and their tax advisers. Trust portfolios have moved from traditional "stock and bond" allocations to investments in real estate, private equity, venture capital and hedge funds — all of which have additional tax issues. This session helps ensure better understanding of:

- State income tax considerations for nonresident estates and trusts
- How trusts allocate state-sourced income between the trust and the beneficiaries
- How states apply the passive activity loss rules to nonresident trusts

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## 40. Selling Assets in CRTs T

*Ted R. Batson Jr., CPA, J.D., MBA, CFP, Executive Vice President, Renaissance, Indianapolis, IN*

Rising tax rates, including the addition of the net investment income tax, are renewing interest in using CRTs to sell appreciated assets (e.g., a closely held business, real estate, publicly traded securities or collectibles) in a tax-efficient manner while accomplishing a client's charitable goals. This session will:

- Review the moving parts of a CRT
- Identify opportunities for using a CRT
- Identify situations that are not suitable for a CRT
- Teach what is required to create, fund and administer a CRT

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## 41. Estate Planning With IRAs Payable to Trusts: Practical Issues in Administration T

*Robert S. Keebler, CPA/PFS, CGMA, MST, AEP (Distinguished), Partner, Keebler & Associates LLP, Green Bay, WI*

This session will cover the most common technical issues your practice will encounter when administering IRAs payable to trusts. Attendees will learn about the following issues:

- Managing RMDs and DNI
- Understanding the 642(c) & 691(c) deductions
- Reviewing designated beneficiary trusts
- Spousal rollovers from trusts
- Portability elections

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## 9:00–9:50am Concurrent Sessions (Select One)

Form 1041 Series

## 42. Distribution Planning: Unique Situations T

*Jeremiah W. Doyle, J.D., LL.M., Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

This session focuses on three unique situations facing the fiduciary: (1) how to handle the distribution of retirement assets to an estate or trust, (2) the distribution rules that apply when a beneficiary dies and (3) how to handle a distribution of income in respect of a decedent.

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## 43. Use of Valuation Clauses in Estate Planning T

*John W. Prokey, Attorney at Law, Ramsbacher Prokey Leonard LLP, San Jose, CA*

This session reviews uses of *inter vivos* formula clauses in estate planning including the different types, factors to consider when using each, and gift and income tax reporting. Objectives include:

- To identify different types of *inter vivos* formula clauses
- To learn when different types of *inter vivos* formula clauses should be used or not used
- To learn gift tax reporting of transfers by *inter vivos* formula clauses
- To learn income tax reporting strategies related to transfers by *inter vivos* formula clauses

# Conference Agenda

## 44. Income Tax Considerations With Estate Planning T

*Barry C. Picker, CPA/PFS, CGMA, CFP, Shareholder, Picker & Auerbach CPAs P.C., Brooklyn, NY*

Estate planners need to be mindful that reducing estate taxes has consequences. This session will cover income tax ramifications of estate planning and ways to minimize the effect. Objectives include:

- Understanding estate planning techniques' effects on income taxes
- Learning ways to minimize the effects

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## 45. NING/DING Trusts T

*Steven J. Oshins, J.D., AEP (Distinguished), Attorney, Oshins & Associates LLC, Las Vegas, NV*

The NING/DING trust is used to save state income taxes for a resident of a state with a high state income tax. This presentation is ideal for attendees who have clients who live in states with state income tax. Learning objectives include:

- How to avoid state income tax on the sale of an appreciated asset
- How to save state income tax on the ordinary income and capital gains on an investment portfolio
- How a NING/DING trust is designed to avoid a completed gift, yet be a non-grantor trust
- Becoming familiar with the enhanced income sprinkling option to use other beneficiaries' lower income tax brackets

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**9:50–10:20am**      **Refreshment Break and Exhibits**

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**10:20–11:35am**      **Concurrent Sessions (Select One)**

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## 46. What's So "Special" About Special Needs Trusts T

*Fredrick G. Spoor, CPA/PFS, CGMA, Senior Shareholder, Spoor & Associates P.A., St. Petersburg, FL*

This course highlights the importance of special needs trusts in estate and life planning. Various types of trusts are explored, as well as an examination of eligible distributions to the beneficiary. Attendees learn about:

- Various types of trusts and their uses
- Who qualifies for special needs trusts
- Which types of federal and state aid are impacted
- Which expenses can be paid through a special needs trust

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## 47. The Courts Have Spoken: Take the Discount — Valuation Issues in Estate Planning T

*Jerry L. Love, CPA/PFS/ABV/CFP/CITP, CGMA, President, Jerry Love CPA LLC, Abilene, TX*

Rarely does the client or the CPA want to become the landmark court case; however, in those cases, the courts have given us the underlying theory to justify our discounts. Attendees learn a basic understanding of:

- What justifies a discount in a business valuation
- Fair market value in a business valuation

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## 48. Practical Issues in Portability

*Robert S. Keebler, CPA/PFS, CGMA, MST, AEP (Distinguished), Partner, Keebler & Associates LLP, Green Bay, WI*

In 2010, Congress significantly changed estate taxation by allowing a decedent to make what we call the portability election. This change, and changes to income taxation in 2012, create issues the CPA must address. Attendees will:

- Review the portability election and learn the basic trade-off between income and estate tax it creates
- Learn the mathematical advantages of various estate planning techniques

11:35am–12:30pm Luncheon

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12:30–1:45pm General Session

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**49. The Hybrid Domestic Asset Protection Trust** T

*Steven J. Oshins, J.D., AEP (Distinguished), Attorney, Oshins & Associates LLC, Las Vegas, NV*

Asset protection planning has become a necessary part of the estate planning process. The domestic asset protection trust has become one of the most popular asset protection options. This presentation illustrates a twist on the regular DAPT called a hybrid DAPT that is much better protected than a regular DAPT. Attendees learn:

- How a domestic asset protection trust works
  - The differences among the domestic asset protection trust jurisdictions and which jurisdictions are best
  - The good and the bad domestic asset protection trust cases
  - How to increase the probability of success by using the hybrid DAPT concept
- 

1:45–3:00pm General Session

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**50. Mathematics of Estate Tax** T

*Robert S. Keebler, CPA/PFS, CGMA, MST, AEP (Distinguished), Partner, Keebler & Associates LLP, Green Bay, WI*

2015 marks a continuation in relative stability in estate tax law and remarkably low interest rates. In this session, learn how to help your clients capture benefits that may be lost, or at least whittled away, in coming years. The mathematics of the following topics will be discussed:

- 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
  - “Tax Burn” technique
- 

3:00pm Conference Adjourns

## P. Thomas Austin Personal Financial Planning Division Scholarship

*In honor of P. Thomas Austin, who chaired the Advanced Estate Planning Conference for three decades*

Emerging CPAs in the area of estate planning are invited to apply for this scholarship, which covers the registration fee and travel expenses for the 2015 Advanced Estate Planning Conference. The recipient’s conference experience includes pre-conference Session 101, “Fundamentals of Estate Planning,” led by P. Thomas Austin, and numerous networking opportunities with seasoned estate planners.

For more information, email [financialplanning@aicpa.org](mailto:financialplanning@aicpa.org). Applications must be received by June 1, 2015.

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Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. To receive our special group rates, mention that you will be attending the AICPA Advanced Estate Planning Conference.

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