NATIONAL ASSOCIATION OF
Estate Planners & Councils
*The Association of Choice for Estate Planning Professionals*

The NAEPC Education Foundation
A 501(c)3 organization dedicated to increasing public awareness of the need for estate planning.

# Perspectives on the Future of Estate Planning as a Profession


Lawrence Brody, JD, LL.M., AEP®

Stuart Kessler, CPA/PFS, JD, LL.M., AEP®

Jeffrey N. Pennell, JD

*In Memoriam*

Robert G. Alexander

JD, LL.M., AEP®, EPLS

NAEPC President-Elect

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- Changes in the tax code
- Healthcare reform
- Key changes in state and federal laws

# NEED FOR ADAPTABILITY

# Lawrence Brody
# JD, LL.M., AEP® (Distinguished)
# Bryan Cave LLP

Larry Brody practices in the private client area. He is an adjunct professor at Washington University School of Law and a visiting adjunct professor at the University of Miami School of Law. He focuses his practice on estate planning for high net worth individuals and the use of life insurance in estate and non-qualified deferred compensation planning. He has authored two BNA Tax Management Portfolios, two books for the National Underwriter Company and is a frequent lecturer at national conferences on estate and insurance planning.

# Stuart Kessler
# CPA/PFS, JD, LL.M., AEP® (Distinguished)
# Cohn Reznick

Stuart Kessler is a Senior Tax Director in the New York office of CohnReznick. An active member of both the American Institute of Certified Public Accountants (AICPA) and the New York State Society of CPA's (NYSSCPA), Mr. Kessler has served as Chairman of the AICPA Board of Directors, President of the AICPA Foundation, and on the AICPA's Governing Council for more than 15 years. Mr. Kessler is a former President of the NYSSCPA and of its Foundation of Accounting Education. As part of the 125th Anniversary of the AICPA, Stuart was named as one of 125 people who since 1887, have had a significant impact on the accounting profession. In recognition of his career accomplishments the AICPA awarded Stuart with their Gold Medal for distinguished service.

# Jeffrey N. Pennell
# JD
# Emory University School of Law

After practicing law in Chicago, Prof. Pennell began teaching in 1978. He has published an extensive array of articles, monographs, classroom texts, student and practitioner guides, and the leading multi-volume treatise on estate planning. He was an adviser to both of the Restatement (Third) of Property (Wills and Other Donative Transfers) and the Restatement (Third) of Trusts, he teaches seminars for practitioners, chairs several annual continuing legal education programs, serves on the faculty and the advisory boards of two institutes on estate planning, and is a visiting adjunct professor in the University of Miami LL.M. in Estate Planning degree program.

# Panel Question # 1

1. In looking at estate planning from a broad perspective and not just tax planning, what do you see as the key elements that will motivate clients to work on their estate plan?

# Panel Question # 2

2. With the estate and gift transfer tax exemptions at such attractive levels, have you seen clients defer their estate planning with the assumption there is now no need to plan?

   Do they really view these current levels as being permanent?

# Panel Question # 3

3. What planning strategies are you finding in your practice today that are receiving the best overall success?

   Are they more complex than in recent years or more simple?

# Panel Question # 4

4. What are the three top items that clients come to you for help with in their estate planning?

a. Has this changed over the years?

b. What do you think the priorities will be in ten years?

# Upcoming Events

*50th Annual Conference*

Nov. 20-22, 2013

Las Vegas, Nevada

Enter to win **FREE** registration at www.naepc.org!

*Next Webinar*

October 9, 2013

3:00 pm ET

***Special Needs Trusts: What Every Estate Planning Professional Needs to Know***

Bernard A. Krooks, JD, CPA, LL.M., CELA, AEP®