



National Association of Estate Planners & Councils

1120 Chester Avenue - Suite 470, Cleveland, Ohio 44114

National Speakers Bureau Information Package

A copy of all or a part of this information will be available on the NAEPC website, www.naepc.org. Please type or print your responses and email this sheet to Eleanor M. Spuhler at admin@naepc.org. Please include "application for online speakers bureau" in the subject line.

Personal Information

Name: Frank S. Berall Date Submitted: 8/19/08

Professional Designations (check all that apply):

Attorney , CPA , TO , CLU , CFP® , ChFC AEP Other:

Member of the following estate planning council(s): Hartford Bar & EP Council

Firm Name: Coppt Berall, LLP

Address: 864 Wethersfield Ave, Hartford, CT 06114

Work Phone: 860-249-5261 Fax: 860-249-4111

Email: frank_berall@copptberall.com Website: _____

Name and contact information for the person that should be contacted at your office for questions or inquiries about potential speaking engagements: Joyce Davis

Speaking Information

Please list the most significant speaking engagements in the last three years:

Date	Sponsor	Topic
<u>See</u>	<u>attached</u>	<u>See attached</u>
_____	_____	_____
_____	_____	_____

Do you have presentation references that local EPCs can contact (list name, organization and phone number)?

See attached



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List locations of the estate planning councils to whom you have talked in the last three years:

No speaker to estate planning councils in last 3 years however, we spoke to the Estate Planning Council of Chattanooga, TN, in 2002.

On average, how many times a year do you speak (to groups outside your own firm):

 within a fifty mile radius of your office ~ 2 more than fifty miles from your office

Have you written any (list the number): 118 articles 9 books

In what publications have you been quoted in the last five years (not as an author): _____

Do your presentations generally include (check those that apply):

a detailed outline PowerPoint slides Other: _____

What requirements do you have for speaking?

LCD projector lavalier microphone overhead projector
 flip chart Other (list): Need tall podium because of my tall height

Do you charge for speaking (over your coach-class travel, lodging and meal costs)? Yes No

If yes, what is the range of fees? \$3,000 - \$5,000

List any other cost requirements (e.g., first class air): None

Please provide information on your unique talents & background for speaking:

See attached

Topics for Presentations - please check those that apply

Tax Planning

- State Income Taxes
- Federal Income Taxes
- Federal Transfer Taxes
- Generation Skipping Taxes
- State Transfer Taxes

- International Taxes
- Other Tax Issues: _____
- _____
- _____



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Estate Planning

- General Estate Planning
- Current Update on Recent Estate Planning Changes
- Trends in Estate Planning
- Planning for Gifts (e.g., exemptions, annual exclusions, 529 Plans)
- State Specific Estate Planning. List States: _____
- Life Insurance in Estate Planning
- Financial Decision Making in an Estate Plan
- Planning for Retirement Plans, IRAs & Other Employee Benefits
- Asset Protection Planning
- Valuation Issues in Estate Planning
- The Psychology of Planning
- Partnerships, LLCs and Entity Planning
- Planning for Divorce and/or Second Marriages
- Planning for Resident Aliens and Non-Resident Aliens
- Planning for Americans Living Overseas
- Other: Estate Planning for Same-Sex Couples

Trusts & Estates

- | | |
|---|---|
| <input checked="" type="checkbox"/> Testamentary Trusts | <input type="checkbox"/> Special Needs Trusts |
| <input checked="" type="checkbox"/> Revocable Trusts | <input type="checkbox"/> Income Tax Planning for Estates and Trusts |
| <input checked="" type="checkbox"/> Lifetime Irrevocable Trusts | <input type="checkbox"/> Avoiding Common Mistakes in Estates and Trusts |
| <input checked="" type="checkbox"/> Life Insurance Trusts | <input checked="" type="checkbox"/> Choosing Fiduciaries |
| <input type="checkbox"/> Defective Trusts | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Dynasty Trusts | _____ |
| <input type="checkbox"/> S Corporation Trusts | _____ |
| <input type="checkbox"/> Charitable Trusts | _____ |
| <input type="checkbox"/> Incentive Trusts | _____ |
| <input type="checkbox"/> Minor Trusts | _____ |

Charitable Planning

- Using Charitable Trusts
- Planning for Charitable Transfers
- Private Foundations, Donor Advised Funds, Supporting Organizations, Endowments
- Life Insurance in Charitable Planning
- Other: _____

Elder Law Issues

- Entitlement Programs
- Long Term Care
- Incapacity Planning
- Other: _____



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Business Succession Issues

- Family Business Succession Planning
- Exit Planning
- Buy-Sell Agreements
- Other: _____

Other Topics

- Speaking and Writing to Grow your Estate Planning Practice
- Effective Networking
- Working with other Professionals
- Other: _____

List the names of some of your most interesting presentations:

_____ *See attached* _____

ATTACHMENT

Speaking Information

<u>Date</u>	<u>Sponsor</u>	<u>Topic</u>
February 4, 2008	International Academy of Estate And Trust Law	Conflicts of Law Problems in Same-Sex Relationships
March 3, 2008	Connecticut Bar Association (Tax Section)	Domicile, Residence & Citizenship
January 25, 2006	Lorman Educational Services	(1) Deductibility of Legal Fees (2) Legal Ethics for Estate Planning Attorneys (3) Estate Planning for Second and Subsequent Marriages (4) Unconventional Relationships
October 11, 2006	Connecticut Bar Association (Estate & Probate Section)	Estate Planning for Same-Sex Couples

Presentation References

International Academy of Estate and Trust Law, Henry Christensen, III, President, (212) 547-5658 ;
Connecticut Bar Association, Sara Stadler, (203) 772-7700;
Lorman Educational Services, Ann Bogstad, (866) 352-9539.

Information on Unique Talents & Background

My education includes a B.S. in Applied Economics from Yale, a J.D. from Yale Law School and an LL.M. in Tax from New York University School of Law. I have (at various times) taught at Yale Law School, University of Connecticut School of Law, the American College (of Life Insurance), and the University of Hartford Masters Program in Taxation. I was co-chair of the Hartford Tax Institute for ten years, am co-chair of the Notre Dame Tax and Estate Planning Institute for 31 years.

Most Interesting Presentations

See (4) in speaking information.

FRANK S. BERALL, CURRICULUM VITAE¹

Frank S. Berall, the principal of Copp & Berall, LLP, and Senior Tax Counsel to Andros, Floyd & Miller, P.C., (both of Hartford, Connecticut). Member Connecticut and New York Bars, holds both B.S. and J.D. degrees from Yale College and its Law School, and an LL.M. (in Taxation) from New York University School of Law.

Author of 118 articles, portions of 13 books, co-author of two Tax Management Portfolios and 7 book reviews. Lectures all over the world, author of numerous outlines published in course materials and taped many CLE cassettes.

Senior Topical Editor for Probate and Estate Planning of the *Connecticut Bar Journal*, on the Editorial Boards of *Estate Planning* and *Connecticut Lawyer's* Advisory Committee, formerly on the editorial board of the ALI's *The Practical Tax Lawyer*. Life Member of the American Law Institute (serving on Members Consultative Groups for: The Subchapter J Project and both Restatements (Third) of Trusts, and of Property, Wills and Other Donative Transfers.

Fellow of American College of Trust and Estate Counsel and American College of Tax Counsel, Vice President, Americas, of International Academy of Estate & Trust Law, Co-Chair (since 1977) of Notre Dame Estate and Tax Planning Institute, on Executive Committees of the Connecticut Bar's Tax and Estates and Probate Sections. Served as Special Master, pre-trying state tax cases in Connecticut Superior Court's Tax Session and mediates attorneys' fee disputes.

Former Chair of American Bar Association's Tax Section Committees on: (a) Income of Estates and Trusts (now Fiduciary Income Tax); (b) Economics of Tax Practice (now Tax Practice Management); (c) Membership (now Membership and Marketing) and (d) Continuing Legal Education (now Professional Services); co-founder and original Convener of Estate Planning Seminar Group; former Chair ABA's Real Property, Probate and Trust Law Section's Committees on: Estate Planning and Drafting (Life Insurance) and former Co-chair of Committees on (a) Tax Litigation and Controversy and (b) Non-Tax Issues in Planning and Drafting, as well as a former Chair Task Force on Retroactivity and Constitutionality of Tax Law Changes.

On Board of Advisers of *The Journal of Taxation of Estates and Trusts* and Editorial Board of the *Estate Tax Planning Advisor* until both ceased publication, former Regent of American College of Trust and Estate Counsel, on its Editorial Board and Chair of both its Estate and Gift Tax and Accessions Tax Committees, as well as its Connecticut Chapter. Currently belongs to its Estate and Gift Tax and Asset Protection Committees, was Chair of both the Connecticut Bar's Tax and its Estates and Probate Sections, Co-Chair of the Advisory Council of the Hartford Tax Institute for 10 years; was Chair of the Hartford County Bar-I.R.S. Liaison Committee, President of the Hartford Tax Club and Co-Chair of Connecticut's Internal Revenue Service non-filer compliance program.

Has been a part-time faculty member at Yale Law School, University of Connecticut Law School, University of Hartford's Graduate Tax Program and the American College (of life insurance). Member of the Connecticut Tax Commissioner's Commission and Advisory Committee on Tax Law Clarification, Counsel to the Tax Subcommittee of Governor's Strike Force for Full Employment and Consultant to Governor's Commission on Tax Reform.

Director and Immediate Past President of Hartford Yale Club, Delegate to Association of Yale Alumni, Past President and former Director of Culver Summer Schools Alumni Association, former Trustee of the Culver Educational Foundation and former Vestryman of St. John's Episcopal Church, West Hartford, CT. Holds designation of Accredited Estate Planner by National Association of Estate Planning Councils.

Listed in current editions of *Who's Who in America*, *Who's Who in the World*, *Who's Who in the East* and *Who's Who in American Law*. Has "av" (top) rating in the *Martindale-Hubbell Law Directory*, recognized for his expertise in both trusts and estates law and tax law in the 1987, 1989, 1991, 1993, 1995, 1997, 1999, 2000, 2001-2002, 2003-2004, 2005-2006, 2007-2008 editions of *The Best Lawyers in America* (the only Connecticut lawyer listed in both categories).

Named as one of the top 50 Connecticut Super Lawyers for 2006, 2007, 2008 and February 2009 by Connecticut Magazine, New England Super Lawyers Magazine in November 2008 and as one of the 2006 and 2007 New York Area's Best Lawyers in the New York Magazine's July 3, 2006 special double issue and in the 2007 and 2008 issues of the New York Area's Best Lawyers for Tax Law and Trusts and Estates.

¹ Revised August 19, 2008.