National Association of Estate Planners & Councils
1120 Chester Ave., Ste. 470
Cleveland, OH 44114

The Association of Choice for Estate Planning Professionals

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We are grateful for the support of the 54th Annual Advanced Estate Planning Strategies Conference Sponsors, including:

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54th Annual NAEPC

Advanced Estate Planning Strategies Conference with Pre-Conference Sessions for Council Leaders

EDUCATION • COLLABORATION

November 15-17, 2017
New Orleans, Louisiana
The Roosevelt New Orleans

Brought to you by the
National Association of Estate Planners & Councils

54th Annual Advanced Estate Planning Strategies Conference

Register Online
www.naepc.org/conference

Lodging •

The conference will be held at The Roosevelt New Orleans, a Waldorf Astoria hotel. The NAEPC room rate is $279 / night for single or double occupancy (plus applicable taxes and fees). Additional room and suite options are available. Reservations must be made by 10/20/17 and can be made online at www.naepc.org/conference or by calling (888) 887-1006 and letting the reservationist know you are with NAEPC.

Cancellation & Refund Policy •

Any cancellation must be received in writing via email to conference@naepc.org. A full refund will be granted if notice is received on or before 09/29/17. Registrants who cancel between 09/30/17 and 10/31/17 will forfeit a $100 administrative fee. No refunds will be granted on or after 11/01/17; 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 <u>entire conference</u> to receive credit as partial credit is not available.** For complete information about continuing education credit and approval status visit www.naepc.org/conference.

Transportation •

Information about discounted rental cars and shuttle service can be found at www.naepc.org/conference.

Registrant Discounts •

$50	Early Bird Discount (registration must be received by 9/30/17)
$50	Active AEP® or EPLS Designee
$50	Host Council Discount for Members of New Orleans EPC
$100	NAEPC Volunteer Discount (available to non-board members of any committee of NAEPC)
$150	NAEPC Council Partnership Discount

NAEPC
1120 Chester Ave., Ste. 470
conference@naepc.org
(866) 226-2224

Registration

___ **NAEPC Advanced Estate Planning Strategies Conference with Pre-Conference Sessions for Council Leaders**
$1125 (members only)

___ **NAEPC Advanced Estate Planning Strategies Conference**
$1025 member / $1,250 non-member

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

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

Last Name______________________________
First Name______________________________
Nickname for Badge______________________________
Company______________________________
Designations______________________________
Address______________________________
City, State, Zip______________________________
Phone______________________________
Email______________________________
I am a member of ____________________EPC

___ I have read and understand the continuing education and cancellation policies.

Event Attendance:

___ Wednesday, November 15, 2017 Welcome Reception (5:00 pm)
___ Thursday, November 16, 2017 Fun Run (5:45 am)
___ Thursday, November 16, 2017 Private AEP® Designee and EPLS Session (5:15 pm)
___ Thursday, November 16, 2017 Accredited Estate Planner® Designation Informational Session (5:15 pm)
___ Wednesday, November 15, 2017 Presentation by Sharna Goldseker ($50 fee applies for educational attendees, included in pre-conference sessions)

Companion Registrant:

Last Name______________________________
First Name______________________________
Nickname for Badge______________________________
Address______________________________
City, State, Zip______________________________
Phone______________________________
Email______________________________

Event Attendance:

___ Wednesday, November 15, 2017 Welcome Reception (5:00 pm)
___ Thursday, November 16, 2017 Fun Run (5:45 am)
___ Thursday, November 16, 2017 Companion Tour
___ Friday, November 17, 2017 Companion Tour

Fee Computation

Primary Registrant	________
Add-on Fee	________
Companion Registrant	________
Less Applicable Discount(s)	________
Add late fee (on or after 10/31/17)	________
Total Charge	________

Make check payable and mail to NAEPC, register online at www.naepc.org/conference, or fax this page to (216) 696-2582.

______________________________ __________
Account Number Exp. Date

____
Signature

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. **Companion Package $475**

Thursday, Nov. 16, 2017

The National WWII Museum and New Orleans Contemporary Arts Center

Friday, Nov. 17, 2017

Garden District and Cemetery Walking Tour and Magazine Street Shopping

We are grateful for the support of the 54th Annual Advanced Estate Planning Strategies Conference Sponsors, including

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55th Annual NAEPC Advanced Estate Planning Strategies Conference

November 6-9, 2018

Ft. Lauderdale, Florida
Marriott Harbor Beach Resort & Spa

Pre-Conference Sessions for Estate Planning Council Leaders & Council Executives/Administrators

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

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 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 council executives/administrators (paid staff). **The sessions for administrators carry through 12:00 pm on Thursday, November 16, 2017 so please make travel plans accordingly.** To encourage attendance from the most constant presence within your estate planning council, council executives are invited to attend the conference with the registration fee waived.

Council Leadership Day Schedule of Events

Wednesday, November 15, 2017

7:00 am - 8:00 am
Breakfast

8:00 am - 10:15 am
Annual Meeting (council leaders should attend this portion of the program)
Leader & Executive/Administrator Track

3rd Annual Leonard H. Neiman & Walter Lee Davis, Jr.
Council of Excellence Award Presentations – Leader & Executive/Administrator Track

10:15 am - 10:30 am
Refreshment Break

10:30 am - 12:00 pm
Communication Across Generations and the Impact of Family Philanthropy
Sharna Goldseker – *21/64 (www.2164.net)* – Leader Track

Private Session with the NAEPC Webmaster
Executive/Administrator Track

12:00 pm - 1:00 pm
Lunch with Exhibitors

1:00 pm - 2:45 pm
Council by Size Sharing Sessions – Leader & Executive/Administrator Track

2:45 pm - 3:15 pm
Break with Exhibitors

3:15 pm - 5:00 pm
Council by Size Sharing Sessions Resume – Leader & Executive/Administrator Track

5:00 pm - 7:00 pm
Welcome Reception for All Conference Attendees and Registered Companions

6:30 pm
Annual Council Executive/Administrator's Dinner
Executive/Administrator Track

Council Executive/Administrator Schedule of Events

Thursday, November 16, 2017

5:45 am
8th Annual 2-Mile Fun Run & Walk (all fitness levels welcome, pre-registration requested)

6:30 am - 8:00 am
Breakfast with Exhibitors

8:00 am - 12:00 pm
Sharing Session – Executive/Administrator Track

See what you've missed!
Visit http://www.naepc.org/conference/leadership-day
for a recap of council leadership day activities from 2016!

**Schedule and timing subject to change*

54th Annual Advanced Estate Planning Strategies Conference Schedule of Events

Wednesday, November 15, 2017

10:30 am - 12:00 pm
Optional Add-on for Annual NAEPC Advanced Estate Planning Strategies Conference Attendees
$50 Fee Includes Lunch with Exhibitors
Communicating Across Generations and the Impact of Family Philanthropy
Sharna Goldseker
21/64 (21/64 is a non-profit practice specializing in next generation and multi-generational engagement in philanthropy and family enterprise. Visit www.2164.net to learn more.)

5:00 pm - 7:00 pm
Welcome Reception for All Conference Attendees and Registered Companions

Thursday, November 16, 2017

5:45 am
8th Annual 2-Mile Fun Run & Walk (all fitness levels welcome, pre-registration requested)

6:30 am - 8:00 am
Breakfast with Exhibitors

7:00 am - 7:50 am
Sponsor Bonus Session provided by Berkshire Settlements, Inc.
Life Insurance in Estate Planning: Beyond the Role of Benefits for Beneficiaries and Tax Strategies
Darwin M. Bayston, CFA
Life Insurance Settlement Association
Life insurance is personal property. As such, its role as an asset within a portfolio of trust investments extends beyond the use of the death benefit for tax strategies, charitable purposes, and resources for beneficiaries. Each year more than $100 billion face value of life insurance is lapsed on insureds over the age of 65, mostly because of a lack of awareness of the alternatives available to surrendering the policies back to insurance carriers. This session will discuss why life insurance is valuable as an investment asset and how it may be used to enhance the estate planning function.

8:00 am - 8:15 am
Welcome & Opening Remarks

8:15 am - 9:15 am
Modern Uses of Partnerships in Estate Planning
Paul S. Lee, JD, LL.M. (taxation), AEP® (Distinguished)
Northern Trust
Income tax planning and tax basis management will be at the forefront of estate planning, regardless of the form of "tax reform." Entities taxed as partnerships are the ideal vehicle in this new paradigm. This presentation will discuss how partnerships (and disregarded entities) can be used to (i) change the basis of assets and maximize the "step-up" in basis, (ii) defer and shift tax items (income and deductions), (iii) diversify concentrated stock positions with little or no tax, (iv) dispose of those pesky installment notes currently in the grantor's estate, and (v) transfer wealth in a world of diminishing valuation discounts.

9:20 am - 10:20 am
Life Insurance Product Selection, Design and Funding: Making Fundamental Decisions in Common Financial and Estate Planning Scenarios
Charles L. Ratner, JD, CLU®, ChFC®, AEP® (Distinguished)
RSM US LLP
This presentation will begin with a practical look at how agents and other advisors can work together in the construct of a policy that will truly serve a client's objectives over time. Ratner will then suggest ways that agents, advisors and, most of all, clients can benefit from a fresh approach to how and when to use life insurance as a component of the plan.

10:20 am - 10:50 am
Break with Exhibitors

10:50 am - 11:50 am
Sponsored Session provided by Ashar Group, LLC / Ashar SMV
Advanced Planning Applications for Market-Based Life Insurance Valuations
William J. Clark, Jamie L. Mendelsohn & Jon B. Mendelsohn
Ashar Group, LLC
Longevity risk medical underwriting and policy valuation methodology that adheres to willing buyer/willing seller principals are changing the planning discussion with the sandwich generation and senior clients. This presentation will examine several advanced planning case studies and demonstrate the value of knowing your client's specific time horizon and the true fair market value of their life insurance assets – a must-know for fiduciaries and a door opener for financial professionals seeking to deepen their relationships with centers of influence.

11:50 am - 1:15 pm
Lunch with Exhibitors

1:15 pm - 2:15 pm
Current Issues in Estate and Gift Tax Audits and Litigation
John W. Porter, B.B.A., JD, AEP® (Distinguished)
Baker Botts LLP
This presentation will address a number of current audit and litigation issues from the perspective of a seasoned litigator who deals with the IRS on a daily basis. The discussion will include issues related to the transfer of hard-to-value assets (including the section 2704 Proposed Regulations), formula clauses, GRATs, BDITs, tax return preparation issues, privilege issues, and the avoidance of penalties.

2:20 pm - 3:20 pm
Minimizing Family Conflicts in Estate Planning
John J. Scroggin, JD, LL.M. (taxation), AEP® (Distinguished) Nominee
Scroggin & Company, P.C.
The volume of conflict among heirs has exploded in the past three decades and occurs across all levels of family wealth. The presentation will focus on some of the major sources of estate and trust conflicts and cite numerous examples. Scroggin will focus on simple and practical ways that advisors can help minimize family conflicts while still protecting the interests of heirs.

3:20 pm - 4:00 pm
Break with Exhibitors

4:00 pm - 5:00 pm
How Slippage and Gray Areas Lead Us Into Ethical Lapses
Marianne M. Jennings, JD
Arizona State University
We have always heard about "the slippery slope." Truth be told, the slope is not slippery at first. If it were, we would feel it and catch ourselves. The hard truth is that those first steps into the gray areas feel normal. This presentation will focus on developing the detection skills we need for recognizing the gray areas and processing the risks we take unwittingly whilst comfortably occupying that gray.

5:15 pm - 6:15 pm
Optional Concurrent Sessions (please indicate attendance on the registration form):

Private AEP® Designee and EPLS Certificant Session
Legacy Planning Reimagined:
a Discussion with Philip B. Cubeta, CLU®, ChFC®, MSFS, CAP®, AEP®
The American College of Financial Services
In this interactive session, you will see and hear 1-3 minute videos of clients at a turning point in their lives. You will learn to "listen like an English major" to how each story may end without our help, and how much better it can end with our help.

The Accredited Estate Planner® Designation Program from A - Z
Attend to learn more about attaining the AEP® designation; this session will provide an overview of the program and the perfect opportunity to have your questions answered by the experts at NAEPC.

Friday, November 17, 2017

7:00 am - 8:00 am
Breakfast with Exhibitors

8:00 am - 8:15 am
Opening Remarks

8:15 am - 9:15 am
Tax-Efficient Drawdown Strategies During Retirement
Robert S. Keebler, CPA/PFS, MST, AEP® (Distinguished), CGMA
Keebler & Associates, LLP
Although the focus of financial planning for retirement has always been on reaching wealth accumulation goals by a client's retirement date, managing assets after retirement to maximize longevity may be equally important. Structuring a tax-efficient distribution portfolio and creating the optimal order for distributing the various retirement assets can substantially increase how long the assets will last and/or increase the sustainable withdrawal rate.

9:15 am - 9:45 am
Estate Planning Hall of Fame® Induction Ceremony &
Hartman Axley Lifetime Service Award Presentation

9:45 am - 10:15 am
Break with Exhibitors

10:15 am - 11:15 am
Estate Planning Current Developments and Hot Topics
Steve R. Akers, JD, AEP® (Distinguished)
Bessemer Trust Company, N.A.
A focus of this presentation will be practical implications for estate planning with clients currently in an era of significant uncertainty over possible tax reform. Other topics include IRS regulations projects and announcements, trust flexibility structuring, divorce concerns of trust beneficiaries, attacks on "Wandry" clauses, and a number of other recent developments.

11:20 am - 12:20 pm
Sponsored Session provided by Lodmell & Lodmell, P.C. / Asset Protection Council
Understanding Asset Protection in the 21st Century
Douglass S. Lodmell, JD, LL.M.
Lodmell & Lodmell, P.C. / Asset Protection Council
This session will offer the tools and information necessary to educate clients in this complex area of law and will address offshore options (Offshore LLCs, Foreign Asset Protection Trusts) and when they are appropriate for your clients, as well as the use of domestic tools including irrevocable trusts, limited partnerships, LLCs, Domestic Asset Protection Trusts (DAPTs), Hybrid Trusts, and other asset protection instruments.

12:20 pm - 1:20 pm
Lunch with Exhibitors

1:20 pm - 2:20 pm
Inter Vivos Non-Grantor Trusts (some Complete; some Not) for State (and some Federal) Income Tax Minimization
William D. Lipkind, JD, LL.M.
Wilson Elser
Inter-vivos Non-Grantor Trusts domiciled in states which permit self-settled spendthrift trusts and which do not impose income taxes on accumulated trust income will, in most cases, eliminate state income taxes on portfolio income and capital gains and losses which would otherwise be imposed by the trust Settlor's state of domicile. In addition, such trusts have uses in certain asset protection strategies and are necessary for certain federal income tax minimization strategies. This presentation will detail the uses as well as the plethora of issues that must be confronted and solved in order to receive the desired results.

2:25 pm - 3:25 pm
Planning for Privacy in a Public World: The Ethics and Mechanics of Protecting your Client's Privacy and Personal Security
John Bergner, JD & Jeff Chadwick, JD
Winstead PC
As public access to information increases, clients are seeking solutions to protect their privacy and personal security. This presentation will discuss how the professional advisor can structure estate plans and financial transactions in a confidential manner and protect clients against physical and cyber attacks.

3:25 pm - 3:45 pm
Grab & Go Refreshment Break

3:45 pm - 4:45 pm
Income Taxation of Trusts & Estates –
Ten Things Estate Planners Need to Know
Mickey R. Davis, JD & Melissa J. Willms, JD, LL.M.
Davis & Willms, PLLC
Income taxes continue to drive how estate planners advise clients to structure their plans. Income taxes that arise during estate or trust administration are just as important. Stagger through the critical aspects of Subchapter J, including what are income, DNI, IRD, and the grantor trust rules.

4:45 pm
Closing Remarks

National Association of Estate Planners &
Councils 2017 Awards Ceremony
Friday, November 17th • 9:15 am

Recognizing Excellence in Estate Planning &
Service to the Profession

Estate Planning Hall of Fame® Entrants
Vincent M. D'Addona
Donald O. Jansen
R. Hugh Magill
Edward Mendlowitz
Joshua S. Rubenstein
John J. Scroggin

Hartman Axley Lifetime Service Award Recipient
Jonathan G. Blattmachr