

**AICPA** conference

# AICPA Advanced Estate Planning Conference

**JULY 28-30, 2008**

Marriott Downtown Magnificent Mile  
Chicago, IL



Register by 6/13/08  
**SAVE \$75!**

## Pre-Conference Workshops:

Sunday, July 27, 2008

**By the practitioner,  
For the practitioner.**

The most advanced training on current estate and gift planning and compliance.

Hotel Cut-Off Date:  
**6/27/08**



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# Register by 6/13/08 **SAVE \$75!**

Recommended CPE credit: **25 (main conference) and up to 5.5 (pre-conference)**

## The Advanced Estate Planning Conference...The premiere technical training event for over 30 years!

The country's top experts lead this advanced technical training event on all current aspects of estate, gift and inheritance planning. Now in its 31st year, the AICPA Advanced Estate Planning Conference has become the authoritative voice in the field – and its popularity and loyal following are a testament to it. To make your session selection easy, refer to the "At-A-Glance" section of this brochure found on pages 8-9.

### How will you advance this year?

Estate planning is an essential service that your clients need and demand. And with the constantly changing legislative reforms, it's crucial to keep up-to-date.

### 2008's hot topics

- International Estate Planning Issues
- Mathematics of Estate Planning
- Advanced 1041
- 706 & 709 Preparation
- Section 6694 and Circular 230
- Art, Antiques and Personal Property
- Life Insurance
- Charitable Remainder and Lead Trusts

### Cutting edge knowledge. By the practitioner. For the practitioner.

Past attendees rate our speakers very highly – and the very best have been asked to come back this year.

Take full advantage of this conference and experience why so many of your peers come year after year.

- Hear from the nation's most knowledgeable estate planning professionals and have them answer your questions
- Receive stellar educational materials that you can refer to all year long
- Network and build alliances

### Extraordinary comprehensive program

You'll be provided with the latest and most important information in the field through a dynamic mix of classroom discussions, case studies and interactive sessions.

### NEW THIS YEAR! You asked for it. You got it!

Last year's attendees asked for more in-depth coverage of topics. We responded by filling the conference with extended-length sessions. Look for the numerous two-hour and four-hour sessions throughout the agenda.

### Don't Miss!

- Business Succession Planning
- IRS Compliance Issues
- Advanced IRA Planning
- CPA's Review of Wills and Trusts
- GST
- S Corps
- Eldercare

### Who should attend?

CPA's, financial planners, attorneys, insurance agents and tax advisors who have a fundamental knowledge of estate planning.

### Thank You to Our Sponsors!

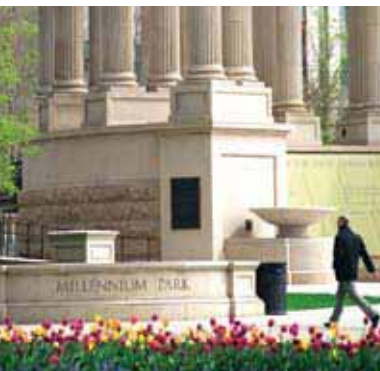
#### Platinum



#### Gold



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## Chicago... "The Windy City" and financial and cultural capital of the Midwest.

Chicago, a world-class city, always has something new and exciting to offer visitors. With its array of cultural events, theatre, music, shopping and exceptional cuisine, you'll have some great leisure time options. If you have the chance, you should consider taking a walk through Millennium Park, an architectural achievement of landscape and sculpture.

The luxurious Marriott Downtown Magnificent Mile is steps from many of Chicago's great offerings. So, make your reservations now.

# AICPA Advanced Estate Planning Conference

FIELDS OF STUDY: **T-TAX**      **BMO-BUSINESS MANAGEMENT & ORGANIZATION**  
**SKA-SPECIALIZED KNOWLEDGE & APPLICATION**

Topics and speakers are subject to change

## SUNDAY, JULY 27 PRE-CONFERENCE WORKSHOPS (ADDITIONAL FEE)

12:00 pm - 6:15 pm

1:00 pm - 4:00 pm

Select One

4:00 pm - 4:15 pm

4:15 pm - 6:20 pm

Select One

### Registration and Message Center Open

#### 101 Fundamentals of Estate Planning including Basic GST T

**P. Thomas Austin, CPA, MBA, Ziegler, Metzger & Miller, LLP, Cleveland, OH**  
**Missia Vaselaney, J.D., CPA, Kahn Kleinman, Cleveland, OH**

General practitioners who do not specialize in estate planning will gain an overview of this field, reviewing and examining:

- Significant gift tax and estate tax fundamentals
- The principal elements of estate planning
- Basic generation skipping tax principles

#### 102 Implementation of Personal Financial Planning Services in Your Firm BMO, SKA

**Ellen M. Bruno, CPA/PFS, Compliance Advisor Professionals, LLC, Berkley, MA**  
**Michael E. Goodman, CPA/PFS, CFP Wealthstream Advisors, Inc., New York, NY**  
**Ted Sarenski, CPA/PFS, CFP, DB&B Financial Services, LLC, Syracuse, NY**

Considering expanding PFP services in your firm? In this workshop, join experienced practitioners in our CPA financial planning community for a discussion about the following topics:

How to profitably and efficiently broaden your estate planning practice into a full scope of PFP services including:

- Client relationship and development techniques to strengthen existing relationships and forge new ones in your practice
- Guidance to keep your firm in compliance with federal and state regulations
- Software and other necessary “tools of the trade”
- Leverage your estate planning expertise via your relationships with CPA financial planners and estate planning attorneys

### Change Break

#### 103 Fundamentals of FLPs T

**Gary Zwick, CPA, J.D., LL.M. (Taxation), Walter & Haverfield, LLP, Cleveland, OH**

This workshop presents the fundamental aspects of this important estate planning tool, including discussion of FLP vs. LLC, choice of state law, audit experience, present interest exclusion issues, recent case law, family asset protection, valuation discounts, income tax issues, proper preparation of gift tax returns, investment company rules and things to look for when drafting the documents.

#### 104 Life Insurance 101 T

**Stephan Leimberg, Leimberg Information Services, Inc., Bryn Mawr, PA**

This workshop will cover the basic issues practitioners need to know involving life insurance, including:

- What are the key types of life insurance policies and how do I help my client select which one(s) to buy?
- How do we choose between companies?
- What are the rules necessary to meet to keep life insurance out of my client's estate?
- What are the gift tax rules pertaining to life insurance?
- How is life insurance taxed for income tax purposes?
- What is a life insurance trust, why is it so popular, and how does it work?
- What are the legal provisions in a life insurance contract a CPA should know and understand?
- What are the key business and personal uses of life insurance?

**NEW!**

### Speaker Materials Online!

Available for review — *prior to the conference*  
An important resource — *after the conference*

Main conference materials will be available to download approximately two weeks before the conference from the Speaker Materials Website. When registering, please be sure to provide your email address to ensure you receive instructions for accessing the website. (Note: printed conference materials will be available at the conference.)

# Conference agenda

**FIELDS OF STUDY: T-TAX BMO-BUSINESS MANAGEMENT & ORGANIZATION  
SKA-SPECIALIZED KNOWLEDGE & APPLICATION**

*Topics and speakers are subject to change*

## MONDAY, JULY 28 MAIN CONFERENCE – DAY ONE

7:00 am - 8:05 am

**Continental Breakfast and Vendor Display**

8:00 am - 8:05 am

**Opening Remarks**

**General Sessions**

8:05 am - 8:55 am

**1 Life Insurance Update – What's Hot? What's Not? T**

**Stephan Leimberg, Leimberg Information Services, Inc., Bryn Mawr, PA**

This session will discuss recent cases, rulings, regulations and legislation impacting on life insurance in estate, business, employee benefit, retirement and charitable planning.

Topics include:

- EOLI – Tax Traps in Code Section 101(j)
- Investor-Initiated Life Insurance – Latest Rulings, and Legislative Actions and the Larry King case
- Straus Case: Capital Gains or Ordinary Income?
- PLR 200741016 – The CH-IRA – Boon or Bust?
- Rev. Rul. 2007-65 – 419(e) – Abusive Welfare Benefit Plans Attacked!
- DeAngelis – 419A(f)(6) Plan – Deductions Disallowed

8:55 am - 11:10 am

**2 Current Developments T** (Includes a 20 minute break)

**Craig L. Janes, CPA, Deloitte Tax LLP, Washington, DC**

This session highlights last year's most important developments in federal tax legislation, regulations, rulings and case law affecting the estate planning practitioner.

11:10 am - 12:00 pm

**3 IRA & Pension Protection Update T**

**Robert S. Keebler, CPA, MST, DEP, Virchow, Krause & Co, LLP, Green Bay, WI**

Over the course of the last year, there have been some significant recent developments involving IRAs and qualified retirement plans. Accordingly, tax professionals will need to be aware of these new developments so as to triage the issues and identify opportunities. During this session we will cover following important topics.

- Non-spousal beneficiary transfers of inherited qualified retirement plan benefits into inherited IRAs
- Recent IRA Private Letter Rulings (PLRs)
- IRAs payable to grantor trusts
  - Applying for 9100 relief
- Roth IRA conversion planning opportunities beginning in 2010

12:00 pm - 1:00 pm

**Lunch**

**Concurrent Sessions – Note that sessions 4 and 5 are more in-depth specialized sessions that will span several concurrent session time frames**

1:00 pm - 5:00 pm

**4 Closely-Held Business Succession Planning T** (Includes a 30 minute break)

**Steve Akers, J.D., Bessemer Trust, Dallas, TX**

**David G. Johnson, J.D., Ernst & Young LLP, Cleveland, OH**

**Jeff Saccacio, CPA/PFS, ChFC, Deutsche Bank Private Wealth Management, Costa Mesa, CA**

This session follows a case study approach by examining critical elements of the business succession plan, including:

- Ownership and management succession issues and planning
- Current and deferred compensation issues
- Uses of life insurance, buy/sell agreements and entities in the planning process
- Treating family members equitably when they're not all involved in the business

1:00 pm - 2:45 pm

**5 Income Tax and Estate Tax Planning for Valuable Art, Antiques and Stuff T**

**Ralph E. Lerner, J.D., Ralph E. Lerner, Esq., New York, NY**

An update on tax planning for collectibles: Investor, Collector, or Dealer- where do you draw the line? Can you use art in a section 1031 exchange? Fractional gifts to charity are dead but what about gifts to family members? New appraisal rules and penalties add to the attraction of using Rev. Proc. 96-15; charitable remainder trusts and private operating foundations attract new interest when used with tangibles.

# AICPA Advanced Estate Planning Conference

1:00 pm - 1:50 pm

Select One

Concurrent Session

## Concurrent Sessions

### **6 Asset Protection SKA**

**Elizabeth Morgan Schurig, J.D., Giordani, Schurig, Beckett & Tackett, LLP, Austin, TX**

Selected topics of this session include:

- Asset protection advice as a necessary component of estate planning
- Asset protection needs analysis
- Fraudulent transfer considerations
- Analysis of state statutory protections including limited partnerships, limited liability companies, life insurance and annuities, retirement plans, etc.
- Protective trusts as an option for otherwise unprotected assets
- Discussion of structural alternatives

### **7 Introduction to Trusts T**

**Missia Vaselaney, J.D., CPA, Kahn Kleinman, Cleveland, OH**

Topics covered will include:

- The basic trust terms from A-Z
- Understanding which trusts are revocable and which are irrevocable
- Determining who can serve as trustee of different types of trusts

## Change Break

## Concurrent Sessions

### **8 IRA Horror Stories T** (Repeated in Session 11)

**Ed Slott, CPA, E. Slott & Co. CPAs, Rockville Center, NY**

Don't let this happen on your watch! These IRA mistakes can end a family's retirement plans and dreams and cannot possibly be good for you as their advisor. These are actual client IRA disasters caused by professional advisors who probably now wish they attended this program. Learn how to increase your income by turning these IRA horrors into practice-building opportunities.

### **9 Nonqualified Deferred Compensation & IRC Section 409A T**

**Michael G. Riley, J.D., McDonald Hopkins LLC, Cleveland, OH**

2008 is the final year for bringing nonqualified deferred compensation plans into written compliance with Section 409A of the Internal Revenue Code. This presentation will:

- Summarize operational requirements and transitional rules under Section 409A
- Explain the 2008 written plan requirements
- Identify planning opportunities with nonqualified deferred compensation
- Address tax reporting and penalty calculations

## Refreshment Break and Vendor Display

## Concurrent Sessions

### **10 Valuation Principles and Strategies – The Nuts & Bolts SKA** (Repeated in Session 13)

**Mel Abraham, CPA, CVA, ABV, ASA, CSP, Simi Valley, CA**

This session is meant to be a primer to valuation concepts, principles and methodologies.

This session will include a discussion of:

- Valuation principles
- Valuation standards of value
- Valuation methodologies
- Valuation pitfalls & potholes

### **11 IRA Horror Stories T** (Repeat of Session 8)

### **12 Buy/Sell Agreements T**

**Missia Vaselaney, J.D., CPA, Kahn Kleinman, Cleveland, OH**

**Gary Zwick, CPA, J.D., LL.M. (Taxation), Walter & Haverfield, LLP, Cleveland, OH**

A buy/sell agreement, including buy/sell provisions in corporate bylaws and in stock restriction and close corporation agreements, are essential when there is more than one owner of a company. These agreements take many forms depending on whether the entity is a corporation, an LLC, a partnership or an LLC taxed as a partnership. In family situations, additional considerations are necessary in order to comply with transfer tax ramifications. Where the agreements are funded with life insurance, there are new notification requirements and there are nuances when a cross purchase agreement is desired. This program will explore what every CPA should know when advising clients on these agreements from a tax standpoint and also what to look for when reviewing these agreements.

## Change Break

1:50 pm - 1:55 pm

Select One

Concurrent Session

2:45 pm - 3:15 pm

Select One

Concurrent Session

3:15 pm - 4:05 pm

Select One

Concurrent Session

4:05 pm - 4:10 pm

# Conference agenda

**FIELDS OF STUDY: T-TAX BMO-BUSINESS MANAGEMENT & ORGANIZATION  
SKA-SPECIALIZED KNOWLEDGE & APPLICATION**

*Topics and speakers are subject to change*

**4:10 pm - 5:00 pm**

*Select One  
Concurrent Session*

## Concurrent Sessions

- 13 Valuation Principles and Strategies – The Nuts & Bolts SKA** (Repeat of Session 10)  
 **14 Current IRS Compliance Issues T**

**Steven J. Brown, CPA, RubinBrown LLP, St. Louis, MO**

**Theresa Stylianou, J.D., Internal Revenue Service, New York, NY**

This session will discuss compliance activities within the estate and gift tax area, including:

- Scope and nature of examinations
- Impact of recent legislation and current cases, including family limited partnership cases
- Recent developments at the Internal Revenue Service

- 15 Estate and Trust Disputes – The Tax Issues T**

**Missia Vaselaney, J.D., CPA, Kahn Kleinman, Cleveland, OH**

Topics covered will include:

- Settling trust and estate disputes can have unintended estate, gift and income tax consequences
- Trying to structure a resolution that avoids tax problems
- Why the “nature” of the dispute has such an impact on the tax consequences

**5:00 pm - 6:00 pm**

**Networking Reception and Vendor Display**

## TUESDAY, JULY 29 MAIN CONFERENCE – DAY TWO

**7:00 am - 8:00 am**

**7:00 am - 7:50 am**  
*Select One*

## Continental Breakfast and Vendor Display

### Breakfast Q&A Roundtables

- 201 Super Sophisticated IRA Strategies T**

**Robert S. Keebler, CPA, MST, DEP, Virchow, Krause & Co, LLP, Green Bay, WI**

Helping the CPA firm – what CPAs need to know about strategic planning for large IRAs

- 2010 unlimited Roth conversions software, analysis and strategies
- Using insurance to protect large IRAs
- The annuity insurance strategy
- Preferred partnerships with ROTH conversions

- 202 Buy/Sell Q&A T**

**Missia Vaselaney, J.D., CPA, Kahn Kleinman, Cleveland, OH**

**Gary Zwick, CPA, J.D., LL.M. (Taxation), Walter & Haverfield, LLP, Cleveland, OH**

- 203 International Estate Planning and Asset Protection Q&A SKA, T**

**Elizabeth Morgan Schurig, J.D., Giordani, Schurig, Beckett & Tackett, L.L.P., Austin, TX**

- 204 IRS Q&A T**

**Theresa Stylianou, J.D., Internal Revenue Service, New York, NY**

## General Sessions

**8:00 am - 9:15 am**

### 16 Section 6694 and Circular 230 T

**Jonathan G. Blattmachr, J.D., Millbank, Tweed, Hadley & McCloy LLP, New York, NY**

This presentation will deal with the new penalty system under Section 6694 of the Internal Revenue Code that applies to preparers of almost all Federal tax returns and those who provide advice about any position taken on such returns. It will also discuss how practitioners must also run the gauntlet of Circular 230 which imposes similar requirements but with potentially much more severe penalties.

**9:15 am - 10:05 am**

### 17 Overview of International Estate Planning Issues Affecting U.S. Persons or Non U.S. Persons with Off-Site Assets T

**Elizabeth Morgan Schurig, J.D., Giordani, Schurig, Beckett & Tackett, LLP, Austin, TX**

In today's increasingly global environment, U.S. accounting and legal professionals are encountering more and more private individual clients with international assets and planning needs. This presentation will give participants a general framework for understanding the U.S. tax and treaty environment applicable to these types of clients. It will also include a brief discussion of multi-jurisdictional estate planning and general options for coordinating the disposition of assets in multiple jurisdictions.

# AICPA Advanced Estate Planning Conference

9:15 am - 10:05 am  
*(continued)*

Selected topics of this session include:

- Who and what is taxed in the U.S.?
- What exemptions, exclusions, deductions and/or credits apply?
- What structures can be used by a non-resident to minimize U.S. income and/or estate tax?
- What is the best way to coordinate the disposition of multi-jurisdictional assets?

10:05 am - 10:35 am

## Refreshment Break and Vendor Display

10:35 am - 11:25 am

## 18 Charitable Split Interests Other Than Lead and Remainder Trusts T

**Laura Peebles, CPA/PFS, Deloitte Tax, LLP, Washington, DC**

Charitable Remainder and Lead Trusts are not the only permissible split-interest charitable arrangements. Learn what works (and what does not work) in split interest charitable giving:

- Remainder interests in homes
- Undivided interests in property
- Fractional donations of art (including 2007 Technical Corrections)
- Donation of building separate from the land
- Non-deductible donations

11:25 am - 12:15 pm

## 19 FLPs and LLCs T

**Gary Zwick, CPA, J.D., LL.M. (Taxation), Walter & Haverfield, LLP, Cleveland, OH**

Family limited partnerships and family limited liability companies have become vehicles used by many families of wealth as tools for the orderly transfer of property to younger generations, to protect assets from creditors and to protect heirs from themselves. The Internal Revenue Service and taxpayers are often at odds over these vehicles because they can also have an effect on the valuation of assets for transfer tax purposes. Mr. Zwick will discuss current trends in family partnerships and LLCs and what to expect from the courts and the IRS.

12:15 pm - 1:15 pm

## Lunch

**Concurrent Sessions – Note that session 20 is a more in-depth specialized session that will span two concurrent session time frames.**

1:15 pm - 5:05 pm

**20 Advanced IRA Planning T** (Includes a 30 minute break)

**Robert S. Keebler, CPA, MST, DEP, Virchow, Krause & Co, LLP, Green Bay, WI**

**Barry Picker, CPA/PFS, CFP, Barry C. Picker, CPA/PFS, CFP, Brooklyn, NY**

Session highlights include:

- Retirement planning under final minimum distribution regulations
- Special planning issues when retirement plan represents a large portion of the overall estate
- Impact of final minimum distribution regulations on lifetime and post-death distributions
- Lifetime planning to provide maximum flexibility during the “shake out” period
- “Pre-59” penalty under Sec. 72(t) and Rev. Rul. 2002-62
- The post-mortem “shake-out” period under final minimum distribution regulations
- Designating beneficiaries under final minimum distribution regulations

1:15 pm - 2:55 pm

## Concurrent Sessions

Select One

**21 Advanced 1041, Part 1 T**

Concurrent Session

**Jeremiah W. Doyle IV, J.D., LL.M. (Tax), LL.M. (Banking Law), Bank of New York Mellon – Private Wealth Management, Boston, MA**

Advanced 1041 Part 1 will discuss practical bread and butter issues frequently encountered by the practitioner. After reviewing the basics of income taxation of estates and trusts, the session will discuss in depth:

- The components of taxable income and the adjusted gross income of trusts and estates
- The distribution system including the concept of trust accounting income, distributable net income (DNI), the tier system, the 65 day rule and the separate share rule
- Distributions not subject to the distribution rules: §663(a)(1)
- The fiduciary income tax charitable deduction under §642(c)
- The depreciation deduction
- The §642(g) election
- Handling income from flow-thru entities
- The Knight decision and the 2% floor on miscellaneous deductions
- Application of the passive loss rules to trusts and estates
- The alternative minimum tax as it applies to trust and estates

See page 10 for a continuation of Concurrent Session descriptions.

# At-A-Glance

**FIELDS OF STUDY: T-TAX BMO-BUSINESS MANAGEMENT & ORGANIZATION  
SKA-SPECIALIZED KNOWLEDGE & APPLICATION**

*Topics and speakers are subject to change*

<b>SUNDAY, JULY 27 PRE-CONFERENCE WORKSHOPS</b> (additional fee)		
1:00 pm - 4:00 pm	<b>101 Fundamentals of Estate Planning Including Basic GST T</b>	<b>102 Implementation of PFP Services in Your Firm BMO, SKA</b>
4:00 pm - 4:15 pm	<b>Change Break</b>	
4:15 pm - 6:20 pm	<b>103 Fundamentals of FLPs T</b>	<b>104 Life Insurance 101 T</b>

<b>MONDAY, JULY 28 MAIN CONFERENCE - DAY ONE</b>					
7:00 am - 8:00 am	<b>Continental Breakfast and Vendor Display</b>				
8:00 am - 8:05 am	<b>Opening Remarks</b>				
8:05 am - 8:55 am	<b>1 Life Insurance Update – What’s Hot? What’s Not? T</b>				
8:55 am - 11:10 am	<b>2 Current Developments (includes 20 minute break) T</b>				
11:10 am - 12:00 pm	<b>3 IRA &amp; Pension Protection Update T</b>				
12:00 pm - 1:00 pm	<b>Lunch</b>				
<b>Concurrent Sessions</b>					
1:00 pm - 1:50 pm	<b>4 Closely-Held Business Succession Planning (includes 30 minute break) T</b>	<b>5 Income Tax and Estate Tax Planning for Valuable Art, Antiques and Stuff T</b>	<b>6 Asset Protection SKA</b>	<b>7 Introduction to Trusts T</b>	
1:50 pm - 1:55 pm			<b>Change Break</b>		
1:55 pm - 2:45 pm			<b>8 IRA Horror Stories T</b>	<b>9 Nonqualified Deferred Compensation &amp; IRC 409A T</b>	
2:45 pm - 3:15 pm		<b>Refreshment Break and Vendor Display</b>			
3:15 pm - 4:05 pm		<b>10 Valuation Principles and Strategies – The Nuts and Bolts SKA</b>	<b>11 IRA Horror Stories (Repeat) T</b>	<b>12 Buy/Sell Agreements T</b>	
4:05 pm - 4:10 pm		<b>Change Break</b>			
4:10 pm - 5:00 pm		<b>13 Valuation Principles and Strategies – The Nuts and Bolts (Repeat) SKA</b>	<b>14 Current IRS Compliance Issues T</b>	<b>15 Estate and Trust Disputes The Tax Issues T</b>	
5:00 pm - 6:00 pm	<b>Networking Reception and Vendor Display</b>				

## Did you know?

CLE and CFP credits are also available. Please contact [credit@aicpa.org](mailto:credit@aicpa.org) for more information.

# AICPA Advanced Estate Planning Conference

TUESDAY, JULY 29 MAIN CONFERENCE - DAY TWO				
7:00 am - 8:00 am	Continental Breakfast and Vendor Display			
7:00 am - 7:50 am	201 Super Sophisticated IRA Strategies T	202 Buy/Sell Q&A T	203 International Estate Planning and Asset Protection Q&A SKA, T	204 IRS Q&A T
General Sessions				
8:00 am - 9:15 am	16 Section 6694 and Circular 230 T			
9:15 am - 10:05 am	17 Overview of International Estate Planning Issues Affecting U.S. Persons or Non U.S. Persons with Off-Site Assets T			
10:05 am - 10:35 am	Refreshment Break and Vendor Display			
10:35 am - 11:25 am	18 Charitable Split Interests Other Than Lead and Remainder Trusts T			
11:25 am - 12:15 pm	19 FLPs and FLLCs T			
12:15 pm - 1:15 pm	Lunch			
Concurrent Sessions				
1:15 pm - 2:55 pm	20 Advanced IRA Planning (includes 30 minute break) T	21 Advanced 1041 Part 1 T	22 706 Preparation and Audit T	23 Eldercare SKA
2:55 pm - 3:25 pm		Refreshment Break and Vendor Display		
3:25 pm - 5:05 pm		24 Advanced 1041 Part 2 T	25 Life Insurance Products and Planning – What the Estate Planner Needs to Know SKA	26 709 Preparation T
WEDNESDAY, JULY 30 MAIN CONFERENCE - DAY THREE				
7:00 am - 8:00 am	Continental Breakfast and Vendor Display			
7:00 am - 7:50 am	205 1041 Q&A T	206 706 Q&A T	207 Eldercare Q&A SKA	208 709 Q&A T
Concurrent Sessions				
8:00 am - 9:40 am	27 GST Part 1, Technical Presentation T	28 Mathematics of Estate Planning T	29 CPA's Review of Wills and Trusts T	30 S Corps Tax Planning Using Trusts T
9:40 am - 10:10 am	Refreshment Break and Vendor Display			
10:10 am - 11:00 am	31 GST Part 2, Case Study Panel Discussion T	32 Tax Aspects of Divorce T	33 Non-Traditional Gifts and Distributions T	34 Fiduciary Accounting & Tax Update T
11:00 am - 11:10 am		Change Break		
11:10 am - 12:00 pm		35 IRAs Payable to Trusts T	36 Estate Planning for Non-Traditional Families T	37 Estate Planning for Clients with Significant Real Estate Holdings SKA
12:00 pm - 1:00 pm	Lunch			
General Sessions				
1:00 pm - 1:55 pm	38 Charitable Remainder and Lead Trusts T			
1:55 pm - 2:50 pm	39 Legislative Update T			
2:50 pm	Conference Adjourns			

## FIELDS OF STUDY: T-TAX BMO-BUSINESS MANAGEMENT & ORGANIZATION SKA-SPECIALIZED KNOWLEDGE & APPLICATION

Topics and speakers are subject to change

1:15 pm - 2:55 pm  
(continued)

### 22 706 Preparation and Audit T

**James R. Avedisian, CPA, J.D., Law Offices of James R. Avedisian, Los Altos, CA**

The manner in which the 706 is prepared goes a long way towards the determination of whether the return is audited. Understand some of the consequences of the way the 706 is prepared and the preparer's attitude during audit:

- How to complete the various schedules
- Responding to the opening letter
- The closing conference
- What to attach to the return
- Providing requested information

### 23 Eldercare SKA

**Michael Gilfix, Esq., JD, CAP, Gilfix & La Poll Associates LLP, Palo Alto, CA**

Everyone is concerned about protecting assets while facing the cost and impact of long term care. Mr. Gilfix will explain how the Deficit Reduction Act of 2005 (DRA) has changed and restricted the planning landscape. He will discuss key elements of the DRA, planning options that are now most viable and closely related tax and planning issues. He will include:

- Harsh changes in the status of the (previously) "exempt" residence
- The extension of the "look-back period" to 5 years and dramatically extended periods of ineligibility for Medicaid
- When the state of residence must be named primary beneficiary of any annuity
- Post-DRA planning opportunities to protect the residence and most assets
- Special Needs Trust planning in the context of asset protection

### Refreshment Break and Vendor Display

#### Concurrent Sessions

### 24 Advanced 1041, Part 2 T

**Jeremiah W. Doyle IV, J.D., LL.M. (Tax), LL.M. (Banking Law), Bank of New York Mellon – Private Wealth Management, Boston, MA**

**James R. Avedisian, CPA, J.D., Law Offices of James R. Avedisian, Los Altos, CA**

During this session, Doyle will focus on the income tax consequences of funding bequests while Avedisian will cover the preparation of CRT Tax Returns. Topics include:

- Does the distribution carry out distributable net income (DNI)?
- If it does carry out DNI, how much DNI is carried out?
- Does the distribution result in gain being recognized by the distributing entity?
- If the distribution does not result in gain, may the fiduciary elect to recognize gain?
- What is the basis of property distributed in kind?
- The differences between a return for a CRAT and a return for a CRUT
- The balance sheet for a CRT with no bookkeeping
- Capital gains on the Form 5227
- NIMCRUT carryovers
- Allocation of deductions

### 25 Life Insurance Products and Planning – What the Estate Planner Needs to Know SKA

**Charles L. Ratner, J.D., CLU, ChFC, Ernst & Young LLP, Cleveland, OH**

Mr. Ratner will first provide an overview of the life insurance products most commonly used in advanced estate planning and suggestions for the information that estate planners should obtain about each product presented by the agent. He will then describe the structural, tax, economic and product aspects of the most common approaches for paying premiums on large policies. Attendees will hear:

- Updates on the latest trends in life insurance products and marketing
- Practical advice about how to select the right way to pay premiums on large policies typically owned by ILITs
- Suggestions for working with today's life insurance professionals

### 26 709 Preparation T

**Kevin M. Metke, CPA, MS Taxation, Deloitte Tax, LLP, Chicago, IL**

**Mark A. Miller, EA, MS Taxation, Deloitte Tax, LLP, Chicago, IL**

This course will focus on the practical issues that arise during preparation of Form 709 including:

- Gifts in trust and qualifying for the annual exclusion
- Reporting of generation skipping transfers
- Reporting of Section 529 plan contributions
- Disclosure requirements and the statute of limitations
- Filing requirements
- Gift splitting

2:55 pm - 3:25 pm

3:25 pm - 5:05 pm

Select One

Concurrent Session

# AICPA Advanced Estate Planning Conference

WEDNESDAY, JULY 30 MAIN CONFERENCE - DAY THREE

7:00 am - 8:00 am

7:00 am - 7:50 am

Select One

## Continental Breakfast and Vendor Display

### Breakfast Roundtables

205 1041 Q&A T

**Jeremiah W. Doyle IV, J.D., LL.M. (Tax), LL.M. (Banking Law), Bank of New York Mellon – Private Wealth Management, Boston, MA**

206 706 Q&A T

**James R. Avedisian, CPA, J.D., Law Offices of James R. Avedisian, Los Altos, CA**

207 Eldercare Q&A SKA

**Michael Gilfix, Esq., JD, CAP, Gilfix & La Poll Associates LLP, Palo Alto, CA**

208 709 Q&A T

**Laura Peebles, CPA/PFS, Deloitte Tax, LLP, Washington, DC**

**Kevin M. Metke, Deloitte Tax, LLP, Chicago, IL**

### Concurrent Sessions

27 GST Part 1, Technical Presentation T

**Dan Daniels, Esq., J.D., Wiggin and Dana LLP, Stamford, CT**

In this portion of the presentation, Dan Daniels of Wiggin and Dana LLP will provide an easy to understand overview of the complicated GST tax, including:

- “Name That Transfer” Quiz (with answers)
- Purpose of the tax
- Common planning problems and mistakes
- GST “vocabulary”

28 Mathematics of Estate Planning T

**Robert S. Keebler, CPA, MST, DEP, Virchow, Krause & Co, LLP, Green Bay, WI**

Most practitioners understand the basic advantages of transactions such as GRATs, SCINs and private annuities. What many do not understand, however, are the quantitative “forces” that make these transactions work. Once understood from a quantitative perspective, it is easier to effectively design a successful overall estate plan. During this session, we will discuss the mathematics behind the most popular estate planning transactions used today and how these transactions can be used in combination with each other so as to create the perfect hedge against estate and gift taxes. Specifically, we will discuss the following:

- Tax exclusive nature of gift taxes
- Leveraging of the GST exemption
- Grantor Retained Annuity Trusts (GRATs)
- Self-Canceling Installment Notes (SCINs)
- Installment sales to Intentionally Defective Grantor Trusts (IDGTs)
- Private Annuities
- “Tax Burn” SCINSM technique

29 CPA's Review of Wills and Trusts T

**James R. Avedisian, CPA, J.D., Law Offices of James R. Avedisian, Los Altos, CA**

Gain a practical and useful knowledge of estate planning documents as you:

- Review actual paragraphs from wills and trusts
- Discuss tax and non-tax issues
- Obtain a checklist of specific items to address with your client

30 S Corps Tax Planning Using Trusts T

**Steven J. Brown, CPA, RubinBrown LLP, St. Louis, MO**

**Laura D. Howell-Smith, J.D., LL.M. (Tax), Deloitte Tax LLP, Washington, DC**

This session addresses implementation of estate planning strategies for S Corporation shareholders through the use of trusts, including:

- ESBTs
- QSSTs
- Grantor Trusts
- Planning techniques and current issues in the S Corporation arena

9:40 am - 10:10 am

## Refreshment Break and Vendor Display

**Concurrent Sessions – Note that session 31 is a more in-depth specialized session that will span two concurrent session time frames.**

31 GST Part 2, Case Study Panel Discussion T

**Dan Daniels, Esq., J.D., Wiggin and Dana LLP, Stamford, CT**

**Laura Peebles, CPA/PFS, Deloitte Tax, LLP, Washington, DC**

**Missia Vaselaney, J.D., CPA, Kahn Kleinman, Cleveland, OH**

Newly Expanded Agenda – This panel session will examine the practical application of the generation skipping tax through a series of examples of common situations encountered in generation-skipping tax planning. The panel will also discuss GST reporting on gift tax returns, including what to do when an error is discovered in a prior year return.

10:10 am - 12:00 pm

## FIELDS OF STUDY: T-TAX BMO-BUSINESS MANAGEMENT & ORGANIZATION SKA-SPECIALIZED KNOWLEDGE & APPLICATION

Topics and speakers are subject to change

10:10 am - 11:00 am

Select One

Concurrent Session

### Concurrent Sessions

#### 32 Tax Aspects of Divorce T

**James Fitzgerald, MBA, CPA, Deloitte Tax LLP, Portland, OR**

This 50 minute presentation will investigate the gift and estate tax implications of transfers related to divorce. In particular, this course will concentrate on the statutory exceptions outlined in Section 2516 as well as the court decree and support rights exceptions. In addition, this course will consider various divorce planning opportunities.

- Taxable Gifts on Transfers Pursuant to a Divorce
- Marital Deduction and Statutory Exceptions
- Special Estate Consideration and Planning Opportunities

#### 33 Non-Traditional Gifts and Distributions T

**Tamara E. Kolz, J.D., LL.M. (Taxation), Holland & Knight, LLP, Boston, MA**

More often than not, your clients come to you requesting strategies which will preserve wealth for their spouses with the ultimate goal of passing such wealth on to children, grandchildren and even charity. But how do you advise your client who wishes to transfer his or her wealth to parents, siblings or perhaps even beloved pets? This session will address the challenges presented and provide solutions so that your clients can pass their wealth on in the desired manner while minimizing transfer taxes.

#### 34 Fiduciary Accounting & Tax Update – It's Not Your Parent's Trust Anymore! T

**F. Gordon Spoor, CPA, PFS, 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 Internal Revenue Service's response to it, practitioners providing services to trustees need to be familiar with the changes that have taken place.

- The new accrual rules – accrued doesn't always mean accrued
- Handling receipts from retirement accounts in light of IRS Rev. Rul. 2006-26
- Interests in pass-through entities and the special problems presented
- The impact of the IRS victory in Knight v. Commissioner on trust taxation in light of the new "more likely than not" preparer penalty standard.

### Change Break

11:00 am - 11:10 am

11:10 am - 12:00 pm

Select One

Concurrent Session

### Concurrent Sessions

#### 35 IRAs Payable to Trusts T

**Jeremiah W. Doyle IV, J.D., LL.M. (Tax), LL.M. (Banking Law), Bank of New York Mellon – Private Wealth Management, Boston, MA**

**Robert S. Keebler, CPA, MST, DEP, Virchow, Krause & Co, LLP, Green Bay, WI**

This session will focus on tax and trust administration issues that arise when a trust is named as the beneficiary of an individual retirement account. Topics discussed will include:

- How IRA distributions enter into distributable net income (DNI) and are taxed either to the trust or the beneficiary
- How to handle income in respect of a decedent in a trust
- The allocation of IRA distributions between income and principal
- Securing the fiduciary income tax charitable deduction under §642(c)
- Funding subtrusts with income in respect of a decedent and coordination with the separate share rule
- Requirements for trusts to be named as a beneficiary of an IRA
- Conduit trusts versus accumulation trusts
- Qualifying a trust and IRA for the QTIP election • Tax apportionment clauses

#### 36 Estate Planning for Non-Traditional Families T

**Tamara E. Kolz, J.D., LL.M. (Taxation), Holland & Knight, LLP, Boston, MA**

Successful planning for same sex couples and non-traditional families involves unique estate, gift and income tax planning, as well as special issues involving children and benefits. This session will address planning basics, challenges and solutions. It will also include a discussion of federal and state DOMA laws, their impact on estate planning, how to best protect your clients in light of such laws, particular provisions which should be incorporated into a client's estate plan to protect the client's life partner and children and sophisticated strategies to minimize transfer taxes for your same sex couple and non-traditional family clients.

# AICPA Advanced Estate Planning Conference

11:10 am - 12:00 pm  
(continued)

**37 Estate Planning for Clients with Significant Real Estate Holdings** SKA  
**Tom Maguire, CPA/PFS, ChFC, AEP, Hebets & Maguire, LLC, Phoenix, AZ**

This session will address the issues and provide planning opportunities for clients whose estates contain significant real estate holdings. We will discuss tax efficient structures to optimize valuation discounts on estate planning related transfers of interests in real property. The session will also discuss strategies to most efficiently leverage GST and Unified Credit gifts involving real estate. We will also address and explore solutions to the estate liquidity issues created by substantial real estate holdings.

- Estate planning strategies unique to different types of real estate (raw land, residential, commercial, etc...)
- Use of GRATs, QPRTs, IDGTS and other strategies with real estate
- Optimal structures for valuation discounts
- Estate liquidity issues with real estate and potential solutions

12:00 pm - 1:00 pm

## Lunch

1:00 pm - 1:55 pm

## General Sessions

**38 Charitable Remainder and Lead Trusts** T

**Conrad Teitell, LL.B., LL.M., Cummings & Lockwood, Stamford, CT**

These ever-burgeoning ways of supporting charities—while also benefitting your clients and their families—are governed by complex and ever-changing rules. Tax benefits abound, but the IRS insists on absolute compliance.

- Choosing wisely among the four types of charitable remainder unitrusts and when to use a charitable remainder annuity trust
- Getting maximum benefits when contributing a life interest in an existing charitable remainder trust or dividing the assets between the life beneficiary and the charitable remainder organization
- Patching up defective charitable remainder gifts—the ins and outs of the reformation and disclaimer rules and when the scrivener's error rule can save the day
- The crucial importance of diversified investments and proper trust administration
- Charitable lead trusts—latest IRS guidance

1:55 pm - 2:50 pm

**39 Legislative Update** T

**Ronald Aucutt, McGuireWoods LLP, McLean, VA**

This session will take an up-to-the-minute look at the factors influencing the prospects for estate, gift and GST tax legislation, including:

- The fascinating references to the estate tax in the 2007 budget deliberations
- The congressional hearings, if any, in 2008
- The 2008 campaign, now in its final year!
- Predicting the long term and coping with the short term

2:50 pm

## Conference Adjourns

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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. Note, this conference is expected to sell out, so please make hotel arrangements as soon as possible. To receive our special group rates mention and that you will be attending the **AICPA Advanced Estate Planning Conference**.



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<input type="checkbox"/> 101 <input type="checkbox"/> 102	\$100	\$100	\$100
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Select one from each time period. To ensure that adequate seating is reserved for the conference sessions, you must complete this section in advance of the conference.

#### MONDAY, JULY 28

1:00 pm – 1:50 pm	<input type="checkbox"/> 4	<input type="checkbox"/> 5	<input type="checkbox"/> 6	<input type="checkbox"/> 7
1:55 pm – 2:45 pm	<input type="checkbox"/>	<input type="checkbox"/> 8	<input type="checkbox"/> 9	<input type="checkbox"/>
3:15 pm – 4:05 pm	<input type="checkbox"/>	<input type="checkbox"/> 10	<input type="checkbox"/> 11	<input type="checkbox"/> 12
4:10 pm – 5:00 pm	<input type="checkbox"/>	<input type="checkbox"/> 13	<input type="checkbox"/> 14	<input type="checkbox"/> 15

#### TUESDAY, JULY 29

1:15 pm – 2:55 pm	<input type="checkbox"/> 20	<input type="checkbox"/> 21	<input type="checkbox"/> 22	<input type="checkbox"/> 23
3:25 pm – 5:05 pm	<input type="checkbox"/>	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26

#### WEDNESDAY, JULY 30

8:00 am – 9:40 am	<input type="checkbox"/> 27	<input type="checkbox"/> 28	<input type="checkbox"/> 29	<input type="checkbox"/> 30
10:10 am – 11:00 am	<input type="checkbox"/> 31	<input type="checkbox"/> 32	<input type="checkbox"/> 33	<input type="checkbox"/> 34
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