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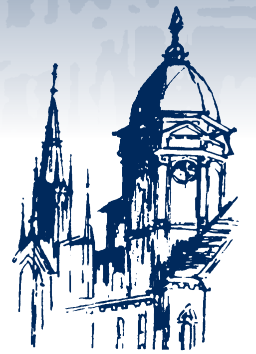

NOTRE DAME®
TAX & ESTATE PLANNING INSTITUTE

UNIVERSITY OF NOTRE DAME

41st Annual Notre Dame® Tax & Estate Planning Institute

Century Center
South Bend, Indiana
September 17-18, 2015

Forty-First Annual Notre Dame® Tax and Estate Planning Institute

Total for Thursday and Friday: *17 hours (including 2 hours of ethics*), depending on the accrediting body*

WEDNESDAY September 16, 2015

3:30 p.m. - 5:30 p.m. **Wednesday Afternoon Informal Bonus *(No Credits)*: What Every Estate Planner Needs to Know About ESOPs, Especially the Needed Financial Analysis ....Discovery Ballroom**
Jack Veale

THURSDAY September 17, 2015

8 hours
1 hour ethics

8:00 a.m. **Welcoming Ceremonies........................ Hall A**
Nell Jessup Newton, Joseph A. Matson Dean and Professor of Law, Notre Dame, Indiana
Jerome M. Hesch, Miami, Florida

session **A** — *Choose from the following sessions which are scheduled to run concurrently* — **B** session

Session A

8:10 a.m. – *Break*

8:15 a.m. – *Session 1A (60 mins)*
The 203 Best And Worst Planning Ideas For Your Client's Retirement Benefits
~ *Natalie Choate*

9:15 a.m. – *Session 2A (60 mins)*
Decanting And Trust Reformations After The Issuance of the Model Act
~ *Diana Zeydel*

10:15 a.m. – *Break*

10:30 a.m. – *Session 3A (60 mins)*
Part I: Understanding Illustrations, Design Opportunities And Financial Evaluation Of Whole Life, Universal and Variable And Equity Indexed Life Insurance
~ *Rebecca Ryan, Alan Gassman and Bill Boersma*

11:30 a.m. – *Session 4A (60 mins)*
Part II: Understanding Illustrations, Design Opportunities And Financial Evaluation Of Whole Life, Universal and Variable And Equity Indexed Life Insurance
~ *Rebecca Ryan, Alan Gassman, Bill Boersma, Daen Wombwell and Michael Halloran*

Session B

8:10 a.m. – *Break*

8:15 a.m. – *Session 1B (60 mins)*
Integrating Income Tax Planning and Estate Planning for Real Estate
~ *Stef Tucker*

9:15 a.m. – *Session 2B (60 mins)*
Part I: Understanding Partnership Capital Accounts and Partnership Special Allocations
~ *Thomas Ward, Richard Dees, Todd Angkatavanich*

10:15 a.m. – *Break*

10:30 a.m. – *Session 3B (60 mins)*
Part II: The Preferred Partnership Freeze and the Reverse Freeze
~ *Thomas Ward, Richard Dees, Todd Angkatavanich*

11:30 a.m. – *Session 4B (60 mins)*
Part III: Planning Applications for Carried Interests, Private Equity Partners and Hedge Fund Partners
~ *Thomas Ward, Richard Dees, Todd Angkatavanich*

12:30 p.m. **Luncheon - Sponsored by South Dakota Trust ....Great Hall**

Session A

1:45 p.m. – *Session 5A (60 mins) *ethics*
Part I: Undue Influence: Recognizing It, Insulating and Planning Against It and Litigating It
~ *Sandra Glazier, Tom Dixon and Tom Sweeney*

2:45 p.m. – *Session 6A (60 mins)*
Part II: Undue Influence: Recognizing It, Insulating and Planning Against It and Litigating It
~ *Sandra Glazier, Tom Dixon and Tom Sweeney*

3:45 p.m. – *Break*

4:00 p.m. – *Session 7A (60 mins)*
The Most Important Elements, Clauses and Ideas for Modern Trust Design
~ *David Handler, David Herzig and Benetta Jenson*

5:00 p.m. – *Session 8A (60 mins)*
Practical Advice for Trust Design: A Holistic Perspective from the Trusts & Estates Advisory Board
~ *Kim Kamin, David Handler, Radd Riebe and Stacy Singer*

Session B

1:45 p.m. – *Session 5B (60 mins) *ethics*
What Mom and Dad Really Wanted: Interpreting the Settlor's Intent Within the Trust
~ *Pam Lucina and Barbara Grayson*

2:45 p.m. – *Session 6B (60 mins)*
The Known and Largely Unknown Estate and Income Tax Planning from Just Before Death to Afterwards
~ *Martin Shenkman*

3:45 p.m. – *Break*

4:00 p.m. – *Session 7B (60 mins)*
Estate Planning to Elder Law: It's as Natural as Growing Old
~ *Lou Pierro*

5:00 p.m. – *Session 8B (60 mins)*
A "Reality of Sale" Analysis of Installment Sales to Grantor Trusts: Properly Structured, the Best Transfer Tax Strategy
~ *Michael Mulligan*

FRIDAY September 18, 2015

9 hours
1 hour ethics

8:00 a.m. – *Session 9 (60 mins)*
Current Developments of Importance to Estate Planners........................ Hall A
Professor Jeffrey Pennell, Atlanta, Georgia

session **A** — *Choose from the following sessions which are scheduled to run concurrently* — **B** session

Session A

9:00 a.m. – *Session 10A (60 mins)*
Evaluating The Success Or Failure of IDGTs, Freezing and the Decision to Use the Marital Deduction or the Credit Shelter Trust
~ *Professor Jeffrey Pennell*

10:00 a.m. – *Break*

10:15 a.m. – *Session 11A (60 mins)*ethics*
Business Succession Planning: Maintaining Family Harmony and Dealing with Conflicts Among the Family
~ *Patrick Emmerling*

11:15 a.m. – *Session 12A (60 mins)*
The 30,000 Foot View: A Potpourri of Transfer Tax Issues on the IRS Radar Screen
~ *John Porter*

Session B

9:00 a.m. – *Session 10B (60 mins)*
Exercising Powers of Appointment: Impact on Beneficiaries, Selected Property and Tax Concerns
~ *Adam Sherman*

10:00 a.m. – *Break*

10:15 a.m. – *Session 11B (60 mins)*ethics*
Forcing Beneficiaries to Use Mediation or Arbitration
~ *Jonathan Blattmachr*

11:15 a.m. – *Session 12B (60 mins)*
What Every Tax Professional Needs to Know about Social Security Retirement, Dependent and Disability Benefits
~ *Matthew Sommer*

12:15 p.m. Luncheon – *Session 13 (60 mins)*
Individual Tax Reform: Recent Efforts, Areas of Consensus and Areas of Concern ....Great Hall
~ *Steve Baxley*

Session A

1:15 p.m. – *Session 14A (60 mins)*
Business Succession Planning: Sales Under Buyouts, Sales to Third Parties and Passing the Business on to the Next Generation
~ *Eric Manterfield*

2:15 p.m. – *Session 15A (60 mins)*
Enhancing Your Client's Estate Planning by Using Trusts Created by Their Parents
~ *Karen Yates*

3:15 p.m. – Break

3:30 p.m. – *Session 16A (60 mins)*
Integrating Asset Protection into Your Estate Planning Practice: Be Not Afraid
~ *Michael Stegman*

4:30 p.m. – *Session 17A (60 mins)*
Creative Estate Planning Strategies Using Lifetime QTIPs: Why Do Them and Where to Go When You Use Them
~ *George Karibjanian*

Session B

1:15 p.m. – *Session 14B (60 mins)*
A Guide to Pre and Post Nuptial Marital Agreements: What to Know When You Prepare Them
~ *Kim Kamin and Meg Harmon*

2:15 p.m. – *Session 15B (60 mins)*
Trust Situs Selection and Design Opportunities: Factors to Consider in Addition to Creditor Protection
~ *Turney Berry*

3:15 p.m. – Break

3:30 p.m. – *Session 16B (60 mins)*
Your GPS On Moving To A Lower Tax State, Part 1: Tax Landscape, Overview Of Residence, Domicile and Specific State Laws
~ *Tye Klooster, Karin Prangley and Stuart Kohn*

4:30 p.m. – *Session 17B (60 mins)*
Your GPS On Moving To A Lower Tax State, Part 2: Applicable Case Law, Checklists for How to Change Residence/Domicile and How Much You Can Really Save
~ *Tye Klooster, Karin Prangley and Stuart Kohn*

5:30 p.m. .... **Adjournment**

THURSDAY NIGHT RECEPTION

Thursday, September 17, 2015
6:15 pm - 7:30 pm —— *hosted by South Dakota Trust*

Program will be modified to fully reflect any legislative developments affecting the estate tax.

INTRODUCTION

With the permanence of the $5,000,000 exemptions, the Annual Notre Dame Tax & Estate Planning Institute has and will continue to present topics that are relevant regardless of whether or not a family is exposed to the estate tax. In addition to estate planning topics for high net worth individuals, the Institute devotes sessions to income tax planning techniques that provide immediate tax benefits that need not wait until one's death. This year you will notice that topics that are related to each other have been clustered together so that each presentation can relate to and build upon what was presented the hour before. This will also enable attendees who may not have an extensive background to progress through the first session, covering fundamentals immediately before a more advanced presentation. For the cluster on the use of partnerships for estate planning, the first session will cover the fundamental partnership tax principles integral to important partnership estate planning techniques. Likewise, the sessions on drafting trusts will use the progressive approach so that these topics can be coordinated.

In the past, the Institute typically devoted only an hour to a topic that requires a more extensive analysis. Therefore, we devoted two sessions to a topic that required more time so that the speaker can first cover the background and then provide more in depth coverage as illustrated from the two sessions devoted to evaluating life insurance policies. The objective is to provide the skills needed to evaluate a life insurance proposal so that one can independently determine its appropriateness for their particular client. Similarly, the two sessions devoted to undue influence will include valuable insights on how to recognize, protect against and litigate matters involving undue influence.

Notre Dame Tax & Estate Planning Institute

Century Center
South Bend, Indiana
September 17-18, 2015

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Bessemer Trust
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~ Louisville, KY

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Pioneer Wealth Partners, Alaska Trust Co.
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Meg Harmon
Schiller, DuCanto & Fleck, LLP
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David Herzig
Valparaiso University School of Law
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New Investor World Corp.
~ Dallas, TX

Karen Yates
Leclair Ryan
~ New Haven, CT

Diana Zeydel
Greenberg Traurig, PA
~ Miami, FL

PROGRAM INFORMATION

The Institute will be held September 17 and 18, 2015, at South Bend's Century Center on the banks of the St. Joseph River in downtown South Bend, Indiana, at 120 South St. Joseph Street.

South Bend uses Eastern Time (same as New York City)

Continuing Education Certification
For those attendees desiring certification of attendance at the program, the Institute will provide attendance logs and will issue certificates of attendance. The program will afford up to 17.00 actual hours of continuing education, including up to 2.00 hours of ethics. Each continuing education accrediting agency determines the number of continuing education hours (including ethics hours) it will accept for accreditation.

Registration
If you register online prior to the start of the Institute, the fee is $725.00. The fee for the Institute is $755.00 if you submit a paper application and pay in advance (refundable if written notice of cancellation is received not later than August 16, 2015, by the Notre Dame Conference Center, 115 McKenna Hall, Notre Dame, Indiana 46556), and $765.00 if paid at the time of the Institute. Single day registration is $445.00 (or $455.00 at the door or if you submit a paper application.) The fee includes continental breakfasts, refreshments, luncheons, the reception following the program on Thursday and the lecture outlines. Questions? Telephone (574) 631-6691; FAX (574) 631-8083; email, dboulac@nd.edu.

Audio CDs and Lecture Outlines
If you are not attending, you may purchase materials online or by mail using the attached form with payment. Lecture outlines alone may be purchased onsite for $175.

Confirmations
Confirmations will be emailed.

Lodging
Limited lodging is available at group rates. Contact the hotels directly and ask for the Institute's group block rate. For lodging assistance and alternatives, call 1-800-828-7881 (the Convention and Visitors Bureau).
Note: Conference registration is required for hotel group rates.

Downtown
Double Tree 574-234-2000
Residence Inn by Marriott 574-289-5555
The Oliver Inn 574-232-4545
Ask for the preferred rate of 15% off

Suburban (North)
Morris Inn 800-280-7256
Hampton Inn & Suites 574-277-9373
Quality Inn 574-277-3211
Waterford Estate Lodging 574-272-5220

University Mall (Mishawaka)
Spring Hill Suites by Marriott 574-271-0832
Varsity Club 800-946-4822

Suburban (West)
Candlewood Suites - South Bend Airport 574-968-1072
Sleep Inn 574-232-3200

For additional lodging options, please visit www.visitsouthbend.com/places-to-stay

SAVE MONEY AND TIME, REGISTER ONLINE AT:

http://law.nd.edu/alumni/continuing-legal-education

On site registration rates will apply starting September 13th

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FORTY-FIRST ANNUAL NOTRE DAME TAX & ESTATE PLANNING INSTITUTE

JEROME M. HESCH
Adjunct Professor of Law
University of Miami School of Law, Florida International University Law School
Vanderbilt University School of Law, Boston University School of Law

Thursday and Friday, September 17-18, 2015

We appreciate your interest in the Notre Dame program and wanted you to have this priority notice of the program for 2015. There are concurrent sessions. All sessions will be audio recorded and available for purchase.

PLEASE USE THIS PORTION TO ACCOMPLISH EARLY MAIL-IN REGISTRATION
YOU MUST PROVIDE COMPLETE INFORMATION FOR REGISTRATION TO BE PROCESSED
TO SAVE MONEY & TIME, REGISTER ONLINE INSTEAD AT http://law.nd.edu/alumni/continuing-legal-education

REGISTRATION FEE: ☐ Both Days $755.00 ($765 at door - $725 if you register online instead of using this form)
SINGLE DAY REGISTRATION: $445 ($455 at door) Indicate Date: ☐ Thurs. ☐ Fri.
MEDIA OPTIONS PLEASE SELECT ONE: ☐ Outline Book ☐ Flash Drive ☐ Text CD
☐ All Three Options (additional $75) ☐ Outline Book with Flash Drive (additional $65)
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MAKE CHECKS PAYABLE TO: UNIVERSITY OF NOTRE DAME. *Refundable in full if written notice is received on or before August 16, 2015*
Mail to: Notre Dame Conference Center, 115 McKenna Hall, Notre Dame, Indiana 46556 Please Include Me on Roster: ☐ Yes ☐ No

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Wednesday, Sept. 16th
☐ 3:30 – 5:30 pm - What Every Estate Planner Needs to Know - Veale - Please note, no CE available for this informal bonus session.

Concurrent Sessions -- Pre-registration required:
Thursday, Sept. 17th (indicate choice)

☐ 8:15–9:15 am - 203 Best and Worst Planning Ideas (1A) - Choate
☐ 8:15–9:15 am - Intergrating Income Tax & Estate Planning (1B) - Tucker

☐ 9:15–10:15 am - Decanting and Trust Reformations (2A) - Zeydel
☐ 9:15–10:15 am - Part 1: Understanding Partnership Capital Accounts and Special Allocations (2B) - Ward/Dees/Angkatavanich

☐ 10:30–11:30 pm - Part 1: Life Insurance (3A) - Ryan/Gassman/Boersma
☐ 10:30–11:30 pm - Part 2: The Preferred Partnership Freeze and the Reverse Freeze (3B) - Ward/Dees/Angkatavanich

☐ 11:30–12:30 pm - Part 2: Life Insurance (4A) - Ryan/Gassman/Boersma/Wombwell/Halloran
☐ 11:30–12:30 pm - Part 3: Planning Applications for Carried Interests, Private Equity & Hedge Fund Partners (4B) - Ward/Dees/Angkatavanich

☐ 12:30-1:45 pm - Luncheon

☐ 1:45–2:45 pm - Part 1: Undue Influence (5A) - Glazier/Dixon/Sweeney
☐ 1:45–2:45 pm - What Mom and Dad Really Wanted (5B) - Lucina/Grayson

☐ 2:45–3:45 pm - Part 2: Undue Influence (6A) - Glazer/Dixon/Sweeney
☐ 2:45–3:45 pm - The Known and Largely Unknown (6B) - Shenkman

☐ 4:00–5:00 pm - Modern Trust Design (7A) - Handler/Herzig/Jenson
☐ 4:00–5:00 pm - Estate Planning to Elder Law (7B) - Pierro

☐ 5:00–6:00 pm - Practical Advice for Trust Design (8A) - King/Handler/Riebe/Singer
☐ 5:00–6:00 pm - Analysis of Installment Sales (8B) - Mulligan

Concurrent Sessions -- Pre-registration required:
Friday, Sept. 18th (indicate choice)

☐ 9:00–10:00 am - Evaluating Success and Failure (10A) - Pennell
☐ 9:00–10:00 am - Exercising Powers of Appointment (10B) - Sherman

☐ 10:15–11:15 am - Business Succession Planning: Maintaining Family Harmony (11A) - Emmerling
☐ 10:15–11:15 am - Forcing Beneficiaries to Use Mediation or Arbitration (11B) - Blattmachr

☐ 11:15–12:15 pm - The 30,000 Foot View (12A) - Porter
☐ 11:15–12:15 pm - What Every Tax Professional Needs to Know (12B) - Sommer

☐ 12:15-1:15 pm - Luncheon: Individual Tax Reform (13) - Baxley

☐ 1:15–2:15 pm - Business Succession Planning: Sales and Passing the Business on (14A) - Manterfield
☐ 1:15–2:15 pm - A Guide to Pre and Post Nuptial Marital Agreements (14B) - Kamin/Harmon

☐ 2:15–3:15 pm - Enhancing Your Client's Estate Planning (15A) - Yates
☐ 2:15–3:15 pm - Trust Situs Selection and Design Opportunities (15B) - Berry

☐ 3:30–4:30 pm - Integrating Asset Protection into Your Estate Planning Practice (16A) - Stegman
☐ 3:30–4:30 pm - Part 1: Your GPS on Moving to a Lower Tax State (16B) - Klooster/Prangley/Kohn

☐ 4:30–5:30 pm - Creative Estate Planning Strategies Using Lifetime QTIPs (17A) - Karibjanian
☐ 4:30–5:30 pm - Part 2: Your GPS on Moving to a Lower Tax State (17B) - Klooster/Prangley/Kohn