



Estate Planning Council of Greater Miami
6th Annual Estate Planning Symposium ♦ Tuesday, February 6, 2018
University of Miami Watsco Center, 1245 Dauer Drive, Coral Gables, Florida

AGENDA

8:00 – 8:30am Breakfast, Registration and Networking with Sponsors

8:30 – 8:45am Welcome and Introductions

8:45 – 9:35am TRUST DRAFTING – WHAT TRUSTEES LOVE (AND HATE)

TAMI F. CONETTA, JD ♦ Trust and Advisory Practice Executive, East Region, The Northern Trust Company ♦ Sarasota, FL

This presentation will provide a fiduciary's perspective on how specific trust provisions function in the real world of trust administration. We will consider both typical and not-so-typical language seen in trust instruments, including discretionary distribution provisions, investment powers, trust protectors and directed trustee provisions, and administrative powers. The discussion will focus on how the draftsman can draft language that will address common administrative issues and avoid language that could cause a trustee consternation.

9:35 – 9:45am Break and Sponsor Introductions

9:45 – 10:45am LIFE INSURANCE IN THE AGE OF FIDUCIARY DUTIES: WHAT EVERY ESTATE PLANNER NEEDS TO KNOW

RICHARD M. WEBER, MBA, CLU, AEP (DISTINGUISHED) ♦ The Ethical Edge, Inc. ♦ Pleasant Hill, CA

This presentation provides a unique perspective in assessing life insurance options and recommendations through the language and standard tools of financial planning. Non-insurance trained advisors as well as professional career agents will learn new approaches for how risk transfer assets such as life insurance can complete a financial and/or estate plan. The session will address such important issues as: ♦ Using customized Investment Policy Statements to meet long-term insurance objectives; ♦ How risk tolerance informs optimal selection of policy styles and funding of policies; and ♦ It's not "what will it cost," but rather "how long will you need/use life insurance" that helps construct a portfolio of policies to more efficiently serve the client in a way that increases investment portfolio return while reducing risk in a long-term portfolio.

10:45 – 11:00am Break and Networking with Sponsors

11:00am – 12:00pm IRS AND PRACTITIONER PERSPECTIVES ASSOCIATED WITH ESTATE AND GIFT TAX RETURN EXAMINATION

ROBERT S. BLUMENFELD, ESQ. ♦ Estate Tax & Estate Tax Audit Attorney, Marini & Associates, P.A. ♦ Miami, FL

ANITA FRIEDLANDER, ESQ. ♦ IRS Audit & Appeals Tax Attorney, Marini & Associates, P.A. ♦ Miami, FL

RONALD A. MARINI, ESQ. ♦ IRS & International Tax Attorney, Marini & Associates, P.A. ♦ Miami, FL

MARK SCOTT, JD, LL.M. ♦ Principal, Estate & Trust Services, Kaufman Rossin ♦ Miami, FL

This moderated panel discussion will focus on the considerations that are relevant to preparing estate and gift tax returns. The panel includes former IRS agents that have extensive experience with tax compliance examinations. The discussion will include advice at each important level of the process, including preparation, preliminary information document request, examining agent, and appeals.

12:00 – 1:15pm Luncheon and Networking with Sponsors

1:15 – 2:05pm PUTTING IT ALL TOGETHER: SOME OF THE BEST ESTATE PLANNING STRATEGIES WE SEE THAT REDUCE BOTH INCOME AND ESTATE TAXES IN THE UNCERTAIN AGE OF TAX REFORM® - PART I

S. STACY EASTLAND, JD ♦ Managing Director, Investment Management Division, Goldman Sachs & Co. LLC ♦ Houston, TX

This presentation will focus on planning strategies that both lower a wealthy taxpayer's potential transfer taxes and income taxes. The presentation will explore the advantages and considerations of various strategies. Among the strategies that will be explored include the following: a strategy that combines the best advantages of a sale to a GST grantor trust and a GRAT without the considerations; strategies in which the assets of a grantor trust can receive a step-up in basis on the grantor's death; a strategy that simulates selling a low basis asset without capital gains taxes and eliminates estate taxes for the taxpayer that would like 20% of his estate to go to charity; lifetime charitable gifting strategies that maximize tax subsidization; family partnership strategies that substantially lower capital gains taxes; post mortem strategies that simulate a \$45 million credit shelter trust; and a strategy where for every \$1 that is included in a decedent's estate there is a \$4 step-up in basis.

2:05 – 2:15pm Break and Sponsor Introductions

2:15 – 3:05pm PUTTING IT ALL TOGETHER: SOME OF THE BEST ESTATE PLANNING STRATEGIES WE SEE THAT REDUCE BOTH INCOME AND ESTATE TAXES IN THE UNCERTAIN AGE OF TAX REFORM® - PART II

S. STACY EASTLAND, JD ♦ Managing Director, Investment Management Division, Goldman Sachs & Co. LLC ♦ Houston, TX

3:05 – 3:20pm Break and Networking with Sponsors

3:20 – 4:20pm ASSET PROTECTION FOR BUSINESS OWNERS AND ENTITIES

ALAN S. GASSMAN, ESQ. ♦ Gassman, Crotty & Denicolo, P.A. ♦ Clearwater, FL

This presentation will provide unique and effective strategies for the protection of business and professional entities and their owners, and also discuss traps for the unwary, tax advantages and disadvantages and how succession planning may impact decisions and design associated therewith. The session will discuss: ♦ How to use debt, leverage, and leasing arrangements to protect business and professional assets; ♦ How to use and implement separate entity structures in a tax advantageous manner; Understanding what arms-length family and multiple owner arrangements can be used to provide lasting protection in a tax advantaged or tax neutral manner; ♦ How to integrate the above planning with the personal planning of owners and key employees; and ♦ How to explain these concepts to clients and other advisors.

4:20 – 4:25pm Break

4:25 – 5:15pm BASIS AND MIGRATING CLIENTS FROM COMMUNITY PROPERTY STATES AND THE POWER OF APPOINTMENT SUPPORT TRUST

LESTER B. LAW, ESQ. ♦ Franklin Karibjanian & Law PLLC ♦ Naples, FL

Couples migrate to the great state of Florida every day, coming from various jurisdictions, including community property states. For those migrating couples from community property states, they potentially give up the so-called “double basis adjustments” upon the death of the first spouse. Many believe that in Florida the Uniform Disposition of Community Property at Death Act (“UDCPDA”) may preserve the double basis adjustment – we believe it is not crystal clear. We will discuss the issues surrounding the UDCPDA and some planning suggestions that may work, and also discuss Florida’s proposal for a new Community Trust Act. Additionally, we will discuss the tax and estate planning benefits of using a Power of Appointment Support Trust (“POAST”) for those wealthier children who have parents who may otherwise be wasting their lifetime exclusion and GST exemption amounts.

5:15pm Conclusion and raffles

REGISTRATION FORM

FEES

Through 12/31/17: EPC Members - \$180.00 | Non-Members - \$200.00

1/1/18 – 1/31/18: EPC Members - \$200.00 | Non-Members - \$225.00

2/1/18 through event: EPC Members - \$230.00 | Non-Members - \$260.00

Full-time Students: \$95.00

Note: EPC members who prepaid for Symposium registration as part of their EPC membership renewal should please complete and return the form below by email, mail, or fax. Please do not include payment information!

HOW TO REGISTER

TO PAY ONLINE: Please submit registration form *first* by fax or email *without* credit card information. Then pay online at [EPC of Greater Miami’s Event Page](#)

OR

EMAIL: Scan and email registration form with credit card information to info@epcmiami.org

OR

MAIL: Mail registration form with check payable to EPC of Greater Miami or credit card information to [EPC of Greater Miami ♦ c/o Manageability ♦ 1821 Hillandale Rd., Suite 1B-320 ♦ Durham, NC 27705-2659](#)

OR

FAX: Fax registration form with credit card information to [919-287-2711](tel:919-287-2711)

PLEASE PRINT CLEARLY!

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Title/Position			
Company			
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E-mail	Day Telephone	Nickname for badge	
Credit Card #	Exp. Date	Sec. Code	Amount
Credit Card Billing Address (if different from above)			
Signature	Date		

CE Applications Pending

Questions? info@epcmiami.org | www.epcmiami.org | [919-908-6178](tel:919-908-6178)

*Cancellations received in writing by February 1, 2018, will receive a full refund, less a \$25 administrative fee. There will be no refunds after February 1, 2018. All fees must be paid in advance. By your signature above, you hereby authorize Estate Planning Council of Greater Miami to debit your credit card for the total amount, and have read and understand the cancellation/refund policy of this registration agreement. Program subject to change. **Please contact us with any special access or dietary needs.***

ABOUT OUR SPEAKERS



ROBERT BLUMENFELD, ESQ.

Robert S. Blumenfeld, Esq. is an Estate Tax & Estate Tax Audit Attorney with Marini & Associates, P.A. Mr. Blumenfeld concentrates his practice in the areas of estate tax law (both international and domestic); estate tax filings; representation before the IRS, including IRS estate audits, IRS estate tax appeals; and tax court cases involving estate tax issues. Prior to joining Marini & Associates, P.A. Mr. Blumenfeld spent 32 years as the Senior Attorney with the Internal Revenue Service (IRS), Office of Deputy Commissioner, International. While with the IRS, he examined approximately 2,000 estate tax returns and litigated various international and tax issues associated with these returns. As a result of his experience, he has extensive knowledge of the issues associated with and the preparation of U.S. estate tax returns for resident and non-resident aliens, gift tax returns, Form 706QDT and qualified domestic trusts. Mr. Blumenfeld is admitted to practice before the U.S. Tax Court. He is also a member of the Ohio Bar and he is a member of the Florida International Tax Group, which is an invitational only group, of the best International Tax Advisors in the State of Florida.



TAMI F. CONETTA, JD

Tami Conetta is the Trust and Advisory Practice Executive for the East Region of The Northern Trust Company. She works closely with trust professionals on all aspects of the delivery of trust and advisory services to private clients in the Eastern United States, including comprehensive wealth management strategy. Tami joined The Northern Trust Company in 2009 as Senior Corporate Attorney and trust counsel. Prior to joining Northern Trust, Tami was in private law practice for over 18 years and a partner at Ruden McClosky where she practiced exclusively in tax and estate planning, post-mortem administration, and trust and estate litigation. While in private practice, Tami was certified by The Florida Bar as a specialist in Wills, Trusts, and Estates. Tami was elected as a Fellow of the American College of Trust and Estate Counsel (ACTEC) in 2006 and is a member of the Fiduciary Litigation and State Laws Committees. She is also a member of The Florida Bar and an active member of the Real Property, Probate and Trust Law (RPPTL) Section, where she serves as a member of the Section's Executive Council and Vice Chair of the Trust Law Committee, as well as a member of other substantive committees. She is a former chair of the Florida Supreme Court's Probate Rules Committee. She is also a member of The Society of Trust and Estate Practitioners (STEP), and holds a certificate in International Trust Management (with distinction). Tami is a frequent lecturer for The Florida Bar and other professional associations on topics of estate planning, estate and trust administration, and trustee responsibilities. She is also the author of Chapter 10, *Practice Under Florida Probate Code*, seventh edition (2012). Tami earned her bachelor's degree at Furman University in Greenville, South Carolina and received her law degree from the University of Florida, Levin College of Law in Gainesville, Florida (with honors).



S. STACY EASTLAND, JD

Stacy Eastland is the Managing Director, Investment Management Division of Goldman Sachs & Co. LLC. Stacy joined the firm to expand the advisory team working with Private Wealth Management clients. He currently works with private clients and their own advisors with their strategic wealth management plans, combining a variety of income tax, estate planning and gifting techniques. Prior to joining Goldman Sachs in October 2000, Stacy was a senior partner with Baker Botts, L.L.P. in Houston, Texas. Stacy received his B.S. (with Honors) from Washington and Lee and his J.D. from The University of Texas (with Honors). Stacy's professional associations include: Member of the International Academy of Estate and Trust Law; Fellow of the American College of Trust and Estate Counsel (Regent for 1992/1998 term); Member of the American Bar Association (Supervisory Council Member of the Real Property, Probate and Trust Law Section from 1990-1998); Member of the Texas Bar Association (Texas Bar Foundation Fellow); Member of the Houston Bar Association (Houston Bar Foundation Fellow). Stacy is listed in *Who's Who in America* and was selected to receive the Marquis Who's Who Lifetime Achievement award in 2017. Stacy is also listed in *The Best Lawyers in America* (Woodward/White). He has been listed in *Town & Country* and in *Bloomberg Personal Finance* as one of the top trust and estate lawyers in the U.S. Stacy was selected as one of the ten initial recipients of the Accredited Estate Planner® award of the Estate Planning Hall of Fame® (2004). He was recently named one of the "Top 100 Wealth Advisors" to ultra-high net worth individual clients in the United States by *Citywealth* magazine. Articles about Stacy's estate planning ideas have also been featured in *Forbes* and *Fortune* magazines. Stacy is a prominent lecturer throughout the country.



ANITA W. FRIEDLANDER, ESQ.

Anita Friedlander is an IRS Audit & Appeals Tax Attorney with Marini & Associates, P.A. in Miami. Mrs. Friedlander concentrates her practice in the areas of tax law both (both international and domestic); and representation before the IRS, including IRS audits, IRS appeals, collections and tax court cases. Anita has strong procedural and technical tax skills acquired during her 42 years of service with the IRS, which included assignment overseas; auditing and providing tax assistance. She is a member of the Florida Bar. Mrs. Friedlander is able to transact business in English, Italian & Spanish. Prior to joining Marini & Associates, P.A. Mrs. Friedlander was an auditor, agent, appeals officer, manager and area director handling domestic, estate, collection, and international issues and appeals. She received her Bachelor of Arts in Spanish and Italian, 1973, Florida State University and her Juris Doctor, University of Miami School of Law, Miami Florida 1984.



ALAN S. GASSMAN, ESQ.

Alan S. Gassman, J.D., LL.M. is a board certified estate planning and trust lawyer who practices in Clearwater, Florida, with Gassman, Crotty & Denicolo, PA. He has an LL.M. in taxation from the University of Florida, and practices in the areas of trust and estate planning, business and medical practice representation, taxation, wealth preservation and has represented well over 1,000 physicians for the last 28 years. Mr. Gassman speaks for many tax conferences and national programs, including over 15 Bloomberg BNA webinars in the past four years, three times at the Notre Dame Tax and Estate Planning Institute in the past two years, and at many other national and Florida Bar conferences. He was the lead author on Bloomberg BNA's *Estate Tax Planning* for 2011 and 2012, and is the author of several other books, including *Gassman & Markham on Florida and Federal Asset Protection Law*, *Creditor Protection for Florida Physicians*, and *A Practical Guide to Kickback and Self-Referral Laws for Florida Physicians*. He has been published multiple times in *Medical Economics* and has been quoted on numerous occasions in *Modern Healthcare*, the *Wall Street Journal*, the *New York Times* and many other publications. His memberships include: Board of Advisors, Journal of Asset Protection, 1994-1997 Law & Leading Attorney, 1996-2000 Fellow, American Bar Association National Association of Estate Planners & Councils President, Pinellas County Estate Planning Council, 1994 Florida Bar. Education: University of Florida, LL.M., Taxation, 1983 University of Florida, J.D. with honors, 1982 Rollins College, B.A. with distinction, Business Administration and Accounting, 1979. Certifications: Board Certified Wills, Trusts and Estates Lawyer by the Florida Board of Legal Specialization Accredited Estate Planner, National Association of Estate Planners & Councils.



LESTER B. LAW, JD, LLM

Lester B. Law focuses on estate and trust planning, business succession planning, estate and trust administration, beneficiary and fiduciary administration and income tax matters with Franklin Karibjanian & Law. Lester spent the early part of his career practicing law as a trusts and estates attorney. He then switched to an advisory role working predominately with ultra-high net worth clients in two national trust companies. He has worked with many entrepreneurs and their families advising them on business succession planning, including dealing not only with the transactional and tax matters, but also with family dynamics and other related issues. With that experience, combined with his background as a certified public accountant, he brings his unique experience in understanding both the income tax, transfer tax and the family dynamic side of planning. Lester is a Fellow of the American College of Trusts and Estates Counsel (ACTEC), and serves on the Fiduciary Income Tax and Transfer Tax Study committees. He is also an active member of the American Bar Association's Real Property Trusts and Estate (ABA RPTE) Section, serving as co-chair of the ABA RPTE's Income and Transfer Tax Planning Group, as well as being a member of other committees. An active member of and board certified in Wills Trusts and Estates law by the Florida Bar, Lester has held many leadership roles at the Florida Bar's Real Property Probate and Trust Law Section, including chairing committees, being an editor of the Tax Notes for the Florida Bar Journal and currently co-chairing a subcommittee exploring the utility of Community Property Trusts in Florida. Lester is a nationally recognized speaker and author. Recent presentations and venues include, University of Miami Heckerling Institute on Estate Planning, the Notre Dame Tax & Estate Planning Institute, ABA-RPTE meetings, Washington School of Law - Annual Estate Planning Council, Portland Estate Planning Council, Ave Maria School of Law Estate Planning Symposia, and Florida Attorney / Trust Officer Liaison Conference. He has lectured for the past decade at the Florida Banker's Trust School, was an adjunct professor at the Ave Maria School of Law, and will also serve as an adjunct professor at the University of Miami School of Law, Graduate Estate Planning Program. Lester's writings have been published in many national journals and publications, including Trusts & Estates, The Florida Bar Journal, Probate and Property, Bloomberg/BNA Estates, Gifts & Trusts Journal, Estate Planning, and Steve Leimberg's - LISI's Newsletters. He has been quoted in the *Wall Street Journal*, *Bloomberg/BNA*, and other national media. Lester is also a co-author of a book on estate planning titled, *Tools and Techniques of Trust Planning*. Lester is rated AV® Preeminent™ by Martindale Hubbell. Prior to joining Franklin Karibjanian & Law, Lester was a managing director at US Trust and Abbot Downing (Wells Fargo's ultra-high net worth boutique) focusing on planning for the ultra-high net worth clients for a dozen years. He also practiced law for more than a dozen years in Florida. Prior to law school, Lester was a CPA in Florida with PriceWaterhouseCoopers (formerly Price Waterhouse) for several years. Education: LL.M. Tax, University of Florida Graduate Tax Program, 1993 (1st in Class); J.D., The University of North Carolina at Chapel Hill, 1991; M.S.T., University of Miami, 1989; B.B.A., Florida International University, 1986



RONALD MARINI, ESQ.

Ronald A. Marini, Esq. is an IRS and International Tax Attorney with Marini & Associates, P.A. in Miami, FL. Mr. Marini concentrates his practice in the areas of international and tax law, representation before the IRS and other tax authorities, and asset protection and estate planning. During his 35-year career in international and tax law, he has represented a broad spectrum of international and domestic clients; including Fortune 500 companies, major non-U.S. businesses and numerous high net worth individuals. Mr. Marini is a frequent lecturer and has authored numerous articles and several books including: "U.S. Portfolio Investments," CCH International Tax Commentaries. Mr. Marini successfully represented clients, at appeals or in court, in the following tax matters: Over 50 large case audits (amount in dispute over \$1MM); Over 5 inter-company pricing cases; numerous successful representations of taxpayers at IRS appeals; multiple payroll tax collection cases; numerous offer and compromise cases; numerous installment payment plans; and a landmark decision (never decided before) limiting a state's right to tax. Mr. Marini is admitted to practice before the U.S. Tax Court and is recognized as a Preeminent Lawyer (Top 5%), by Martindale Hubbell. He is also a member of the Florida Bar, member of A.I.T.C. (Association of International Tax Consultants), and the Florida International Tax Group, which is an invitational only group, of the best International Tax Advisors in the State of Florida. Mr. Marini is able to transact business in English and Italian. Prior to forming Marini & Associates, P.A. Mr. Marini was with Arthur Andersen & Co. (AA&Co.), in Miami, Florida and was listed as a firm-wide International Tax Specialist in AA&Co.'s Worldwide Directory. Mr. Marini was 1 of 15 tax professionals, with whom AA&Co. recommended consulting with when advising clients on international tax issues. In addition AA&Co. considered Mr. Marini as an International Shipping Specialist. Education: Bachelor of Science in Accounting, Villanova University, Villanova, Pennsylvania, 1979 Magna Cum Laude; Juris Doctor, Villanova University, School of Law, Villanova, Pennsylvania, 1982; and LLM (Taxation), University of Miami School of Law, Coral Gables, Florida, 1985.



MARK SCOTT, JD, LLM

Mark Scott joined Kaufman Rossin in 2000 and is a principal in the estate and trust department. Mark's areas of concentration include complex estate tax planning, gift tax planning, trust tax planning, and estate and gift tax return examinations. Mark holds a Master of Laws in Taxation and a Juris Doctorate from Chicago-Kent College of Law. He received his Bachelor's degree from the University of Florida. Mark is a member of The Florida Bar and served on the Continuing Legal Education Committee. He is a Director and the current Secretary for The Florida Bar Tax Section. In addition, Mark is the Immediate Past President of the Greater Miami Tax Institute; and is on the Board of Directors and Treasurer for the Estate Planning Council of Greater Miami. Mark is a member of the Miami Foundation's Board of Trustees. He also is a member of the Mount Sinai Hospital Young Founders and served on the Young Presidents' Board of Directors. Mark is an adjunct professor at the University of Miami School of Law's Master of Laws in Taxation program, teaching the Taxation of Trusts and Estates this semester.



RICHARD M. WEBER, MBA, CLU, AEP® (DISTINGUISHED)

Dick is a 50-year veteran of the life insurance industry, having been a successful agent, an insurance company executive, and now a consultant to insurers and their agents on the topic of effective selling. Author of more than 300 articles encompassing products, sales practices, and the due diligence necessary to buy and sell insurance and annuities, his research paper, "Life Insurance as an Asset Class" - co-authored with Christopher Hause - received the 2008 Academy of Financial Services "Best Paper" award and has helped many life insurance agents sell significant amounts of permanent life insurance. Dick was the 2012-2013 President of the Society of Financial Service Professionals (FSP) and was FSP's Kenneth Black, Jr. Leadership Award recipient in 2008 in recognition of his "... exemplary leadership qualities and significant contributions to the fulfillment of the Society's core values of ethic, education, and relationships." In 2009, Dick was elected to the National Association of Estate Planning Council's Estate Planning Hall of Fame and selected to receive the Distinguished Accredited Estate Planner award and designation for "... significant and outstanding lifetime achievements and contributions to the practice and profession of estate planning."