Estate Planning Council of Greater Miami

7th Annual Estate Planning Symposium ♦ Tuesday, February 5, 2019

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 **SHIFTING GEARS: PLANNING FOR THE DEATH OF A FOREIGN GRANTOR**

SHELLY MEEROVITCH, JD ♦ Bernstein ♦ New York, NY

A shift in tax status can transform a foreign trust from a highly efficient structure to a costly and burdensome vehicle for its U.S. beneficiaries upon the death of a foreign grantor. Several strategies for stepping up basis, re-visiting the distribution policy and fine-tuning investment allocation can alleviate the potential impact of US taxes and keep the structure relevant. The key for practitioners serving cross-border investors and global families lies in quantifying tangible trade-offs when navigating complexities during plan design.

9:35 – 9:40am **Break**

9:40 – 10:30am **WHAT HAVE WE LEARNED ABOUT ELDER ABUSE AND EXPLOITATION TO MAKE FLORIDA A SAFE PLACE?**

STEPHANIE L. SCHNEIDER, ESQ. ♦ Stephanie L. Schneider, P.A. ♦ Plantation, FL

This session will provide practical examples of what constitutes abuse, neglect and exploitation of an elderly person or adult with a disability, and explain the various legal tools and resources that are available to protect a victim of exploitation including injunctions, adult protective services, and guardianship.

10:30 – 10:50am **Break and Networking with Sponsors**

10:50am – 12:00pm **PLAYING BY THE RULES? WHOSE SIDE ARE YOU REALLY ON?**

ANGELA M. CARRILLO, MBA ♦ Northern Trust Co. ♦ Miami, FL; JAMES A. OSTEEN, CPA ♦ Kaufman Rossin ♦ Miami, FL; ANDREA STONE, ESQ. ♦ Andrea Stone, P.A. ♦ Miami, FL; BRUCE M. STONE, ESQ. ♦ Goldman Felcoski & Stone P.A. ♦ Coral Gables, FL

The panel will discuss the common issues presented to the estate planning professional team, what ethical guidelines each profession is governed by, and how to advocate on behalf of your clients while complying with the professional rules of conduct.

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

1:15 – 2:55pm **FEDERAL TAX UPDATE**

PROF. SAMUEL A. DONALDSON ♦ Georgia State University College of Law ♦ Atlanta, GA

Stay up to date with this informative and entertaining recap of the important federal income, estate, and gift tax cases, rulings, regulations, and legislation from the past 12 months of interest to estate planners. Attendees will learn about planning opportunities presented from recent changes to the federal tax laws; how to apply recent developments to modify existing estate plans for clients in light of new laws; and how the new deduction for qualified business income affects the structure and operation of client closely-held business operations.

2:55 – 3:15pm **Break and Networking with Sponsors**

3:15 – 4:05pm **MARRIAGE MINEFIELD & PLANNING PITFALLS**

ELIZABETH F. SCHWARTZ, ESQ. ♦ Elizabeth F. Schwartz, P.A. ♦ Miami, FL

This session will discuss whether marrying depending on individual circumstances makes sense for our clients and ourselves, and the ethics of advising couples together. A family/estate planning lawyer (and the author of *Before I Do: A Legal Guide to Marriage, Gay & Otherwise)* will explore the impact marriage has at death and divorce, on income taxes and government benefits based on household income.

4:05 – 4:10pm **Break**

4:10 – 5:00pm **CTRL ALT DELETE: PROTECTING YOUR CLIENT'S DIGITAL LEGACY…WITHOUT GOING TO JAIL**

MARK R. PARTHEMER, ESQ., AEP ♦ Bessemer Trust ♦ Miami, FL

Florida has adopted the Revised Uniform Fiduciary Access to Digital Assets Act to assuage the tension between protecting a client's digital assets and the Federal law prohibiting access to them. Whether treasured family photos, stored credit card information, or cryptocurrencies, there are proactive steps advisors must recommend to their clients. In this session, we will learn: current state of the applicable Federal laws; in depth understanding of the Florida law; actions fiduciaries can and cannot undertake; and planning strategies to recommend to clients to enable the smoothest transition of their digital assets – from password management to the "magic words" that must be included in a digital asset provision, whether in a Will, Revocable Trust or Power of Attorney.

5:00pm **Wrap up and raffles**

ABOUT OUR SPEAKERS

ANGELA M. CARRILLO, MBA joined Northern Trust in 2002. She was an Estate Advisor and settled estates for high net worth clients when Northern Trust was named in a Fiduciary Capacity at their death. In 2014, she became a Lead Relationship Manager and Trust Advisor in Wealth Advisory Services. She received a Bachelor of Science in Business Administration degree with a major in Finance and a minor in Economics from the University of Florida, as well as a Masters in Business Administration with a concentration in International Business from the University of Miami. She also graduated from the American Bankers Association Trust School at North Western University. Angela is a Senior Vice President on a Wealth Management team in Miami. She is a current member of the Discretionary Actions Committee and former member of the Real Estate Committee and Estate Acceptance Committee at Northern Trust. She specializes in serving ultra-high net worth individuals and families with their wealth management, asset protection, estate planning, trust & estate administration, guardianships and foundation needs. She has a broad financial services background including real estate and tax training and practice. In 2014, Angela became a member of the Estate Planning Council of Greater Miami. She is an active member in the Junior League of Miami since 2011. Angela sat on the Board of Directors of the Junior League of Miami last year and currently sits on the Executive Management Team this year as the Vice President of Membership.

PROF. SAMUEL A. DONALDSON [J.D. University of Arizona; LL.M. (Taxation) University of Florida] is a Professor of Law at Georgia State University in Atlanta. Prior to joining the Georgia State faculty in 2012, he was on the faculty at the University of Washington School of Law in Seattle for 13 years. During his tenure at the University of Washington, he was a five-time recipient of the Philip A. Trautman Professor of the Year award from the School of Law's Student Bar Association. Professor Donaldson served for two years as Associate Dean for Academic Administration and for six years as the Director of the law school's Graduate Program in Taxation. He teaches a number of tax and estate planning courses, as well as courses in the areas of property, commercial law and professional responsibility. Professor Donaldson is an Academic Fellow of the American College of Trust and Estate Counsel (ACTEC) and a member of the Bar in Washington, Oregon, and Arizona. Among his scholarly works, he is a co-author of the popular West casebook, *Federal Income Tax: A Contemporary Approach*, and a co-author of the *Price on Contemporary Estate Planning* treatise published by Wolters Kluwer. Professor Donaldson has served as the Harry R. Horrow Visiting Professor of International Law at Northwestern University and a Visiting Assistant Professor at the University of Florida Levin College of Law. An amateur crossword constructor, his puzzles have been published in *The New York Times*, *The Los Angeles Times*, *The Washington Post, The Wall Street Journal*, and other outlets. A perennial contender for *People Magazine*'s "Sexiest Man Alive" honor, Professor Donaldson was recently notified by email of his selection to receive substantial sums of money from high-level Nigerian business officials in exchange for his bank account information.

SHELLY MEEROVITCH, JD is a Director and Senior Vice President in the Wealth Strategies Group in Bernstein's New York office. She brings 20 years of expertise in international and domestic trusts and estate issues. Before joining Bernstein, Shelly was a partner of the law firm Katten Muchin Rosenman LLP in New York. She focuses on international planning, and works with high-net-worth clients and their professional advisors to optimize structures for tax-efficient investment in the US, wealth transfer to US beneficiaries, and the creation and administration of global trusts. Shelly is a member of the State Bar of New York, and has written on many pre-immigration planning and cross-border tax issues. She is a member of the London-based Society of Trusts and Estates Practitioners (STEP). Shelly graduated Phi Beta Kappa from the University of California Los Angeles with a BA in psychology, summa cum laude, and earned a JD from Columbia Law School.

JAMES (ANDY) OSTEEN, CPA is a manager in Kaufman Rossin's estate, trust and exempt organization practice. Andy attended the University of Miami where he double majored in Accounting and Finance. He later attended the University of Miami School of Law where he received both his J.D. and LL.M. in Taxation. In addition, Andy is a certified public accountant. He provides tax compliance, advisory and consulting services for a variety of clients, including high-net-worth individuals, estates, trusts and tax-exempt organizations. Andy specializes in individual, S-corporation, family limited partnership, fiduciary, gift, estate and generation-skipping transfer taxation and planning for foreign and domestic clients. Andy is a member of the Estate Planning Council of Greater Miami, Greater Miami Tax Institute, the Florida Bar Real Property Probate and Trust Law Section and the Tax Law Section, the American Institute of Certified Public Accountants, and the Florida Institute of Certified Public Accountants.

MARK R. PARTHEMER, ESQ., AEP is a Managing Director and Senior Fiduciary Counsel for Bessemer Trust, responsible for working with clients and their advisors to develop practical and efficient wealth transfer plans and for guiding the firm on fiduciary issues. He joined Bessemer, an exclusive wealth management firm, in 2004 after private law practice in Pennsylvania and Florida, most recently as a Trust and Estate partner with Duane Morris LLP. He also spent several years at PricewaterhouseCoopers and was involved in private businesses. Mr. Parthemer is a nationally recognized speaker and frequently published author. He is an ACTEC Fellow, and is in leadership of the Real Property Trust and Estate Section of the American Bar Association, the Florida Bankers Association (Board Member; Past Chair Legislation Committee) and the Florida and Pennsylvania Bar Associations. He is an Associate Editor and Columnist for the Journal of Financial Service Professionals, member of Synergy Summit (Past President), the Palm Beach County Estate Planning Council (Board Member), and the Palm Beach Tax Institute. He was awarded the 2014 Article of the Year from the American Bar Association's *Probate & Property* magazine and named the Florida Bankers Association 2015-2016 Banker of the Year. He frequently is faculty for the University of Miami's prestigious Heckerling Institute, was an Adjunct Professor, Widener University School of Law, and guest lectures at the Dickinson School of Law and the University of Miami School of Law's LLM program. He has been quoted in the *Wall Street Journal, Barron's, NY Times* and *MONEY* Magazine, and has been honored by Best Lawyers in America with their Lifetime Achievement Award.

STEPHANIE L. SCHNEIDER, ESQ. is a Board Certified Elder Law Attorney for 20 years. She is the former chair of The Florida Bar Elder Law Section and is a member of NAELA, the National Academy of Elder Law Attorneys. Stephanie speaks nationally and locally about elder law issues. She has had articles published in professional journals such as the *NAELA Journal*, *Florida Banking*, and has been quoted in the *Wall Street Journal Marketplace, Sun Sentinel* and other professional and consumer publications. Her firm specializes in estate & incapacity planning for people of all ages, adult and minor guardianships, probating estates, long term care planning and veterans benefits counseling, planning for domestic partners & the LGBT community. Services are provided with compassion, respect and commitment. Elder law addresses issues children and adults face when they become ill as they age. Please visit http://www.fl-elderlaw.com to learn more.

ELIZABETH F. SCHWARTZ, ESQ., author of *Before I Do: A Legal Guide to Marriage, Gay & Otherwise* (The New Press, 2016), has been practicing law and advocating for the legal rights of the LGBTQ community since 1997. She is Florida Bar board certified in Adoption Law. Her Miami-based firm works with straight and gay clients throughout Florida in matters of family formation (adoption and surrogacy) and dissolution, estate planning and probate. She served as counsel on cases challenging Florida's marriage ban and Florida's ban forbidding gays and lesbians from adopting children. Elizabeth is a fellow of the Academy of Adoption & Assisted Reproduction Attorneys and the Florida Adoption Council, and serves as an adoption intermediary helping make forever families of all kinds. She is the author of "The Many Faces of Transgender Discrimination" (American Association for Justice, *Trial* magazine, Oct. 2016) "LGBT Issues in Surrogacy" in the *Handbook of Gestational Surrogacy*, ed. E. Scott Sills (Cambridge University Press, 2016). She is the co-chair of the national board of SAGE (Advocacy & Services for LGBT Elders) and a longtime member of the Collaborative Family Law Institute. Elizabeth lives with her wife, writer Lydia Martín, in downtown Miami.

ANDREA STONE, ESQ. is a native of Miami. She attended Florida State University for her undergraduate degrees in Music and Italian Literature. She then attended Florida International University College of Law. She has experience working in the Trusts and Estates field from both the legal and the financial side. She has served on the boards of the Greater Miami Estate Planning Council, the Coral Gables South Dade Estate Planning Council, and is a Past President of the Coral Gables Council. Andrea is a graduate of the ACTEC Florida Fellows Institute Class II, and is a member of the Florida Bar Real Property Probate and Trust Law Section, Tax Law Section, and the Elder Law Section. She is also a member of the Dade County Bar Association and the Florida Association of Women Lawyers. Andrea focuses her practice on the areas of estate planning, trust planning and administration, business planning, and probate.

BRUCE STONE, ESQ. is a shareholder of Goldman Felcoski & Stone P.A., in Coral Gables, Florida. His practice consists primarily of trust and estate planning. A significant part of his practice involves disputed or complex situations in which he is retained to find creative planning solutions or to serve as expert witness, mediator or arbitrator. He is a lifelong Florida resident. He graduated from the University of Florida with high honors and was elected to Phi Beta Kappa. He graduated from the Florida State University College of Law with highest honors, and was first in his class and editor in chief of the law review. Bruce is a Fellow and Past President of the American College of Trust and Estate Counsel. He is a past chair of the Real Property, Probate and Trust Law Section of The Florida Bar. He is the current chair of the Joint Editorial Board for Uniform Trust and Estate Acts, which monitors and recommends updates to the Uniform Trust Code and all other trust and estate related uniform laws on a nationwide basis. He was the principal drafter of Florida's legislation authorizing dynasty trusts and allowing modification and reformation of irrevocable trusts, and legislation governing planning for homestead property. He has been extensively involved in drafting Florida legislation concerning elective share rights of surviving spouses and the administration of trusts. Bruce is an adjunct professor at the University of Miami School of Law. He is a frequent lecturer for the American College of Trust and Estate Counsel, the American Bar Association, ALI-CLE, and the Heckerling Institute on Estate Planning. Bruce played several instruments in a rock band during college (featured band for the televised Miss Alabama pageant), was a member of the University of Florida marching band and symphonic orchestra, and has served as a church organist. He was district tractor driving champion for the Future Farmers of America, the sole 1968 summer exchange delegate with the Scottish Young Farmers Organisation, and was awarded an agricultural scholarship to the University of Florida. He served eight years in the United States Army Reserve and was honorably discharged with the rank of captain.

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REGISTRATION FORM

FEES

Through 12/31/18: ❒ EPC Members - $180.00 | ❒ Non-Members - $225.00

1/1/19 – 1/31/19: ❒ EPC Members - $200.00 | ❒ Non-Members - $250.00

2/1/19 through event: ❒ EPC Members - $230.00 | ❒ Non-Members - $275.00

Full-time Students: ❒ $95.00

Please note: EPC Miami members who prepaid for Symposium registration as part of their EPC membership renewal should 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

PLEASE PRINT CLEARLY!

First Name | **MI** | **Last Name** | **Designations**

Title/Position

Company

Mailing Address | **City** | **State** | **Zip**

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 | 919-908-6178

Cancellations received in writing by January 31, 2019, will receive a full refund, less a $25 administrative fee. There will be no refunds after January 31, 2019. 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.***