

Sunday, June 9 2019

6/9 1:00PM–5:00PM

EST19101. Basic Estate Planning

Paige Goepfert - *Director, Andersen Tax LLC*
Missia Vaselaney - *Attorney, Taft Stettinius & Hollister, LLP*
Gary Zwick

6/9 1:00PM–5:00PM

EST19102. Basic 1041 and Trust Accounting Income

Steve Siegel - *President, The Siegel Group*

This session will address the preparation of IRS Form 1041 (Fiduciary Income Tax) and will describe how the Form is completed to report the income and deductions of trusts and estates. Discussion will include the distinctions between trust accounting income and principal and will highlight how the 2017 Tax Cuts and Jobs Act has impacted the income taxation of trusts and estates.

Learning Objectives:

- 1) Gain an understanding of the detailed preparation of IRS Form 1041.
 - 2) Learn how to identify and distinguish trust accounting income and trust accounting principal.
 - 3) Determine the impact of the 2017 Tax Cuts and Jobs Act on the income taxation of trusts and estates.
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6/9 5:10PM–6:00PM

EST19103. What You Can Tell Your Clients About TCJA (Complimentary)

Lisa Featherngill - *Head of Legacy and Wealth Planning, Abbot Downing*
Robert Keebler - *Partner, Keebler and Associates, LLP*

Top tips from Paul Lee, Bob Keebler and Lisa Featherngill for advising clients about the opportunities and potential pitfalls arising from the new tax law.

Learning Objectives:

- 1) Participants will learn ideas for clients to manage income taxes under the new law.
 - 2) Participants will learn ideas for clients to utilize the temporarily doubled gift/estate/GST exclusion under the new law.
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Monday, June 10 2019

6/10 7:00AM–7:50AM

EST19ER01. Running the Numbers

Steve Bigge

6/10 8:00AM–9:15AM

EST1901. Estate Planning Update

Andy Katzenstein

6/10 9:30AM–10:45AM

EST1902. Planning for the Non-Taxable Estate

6/10 11:15AM–12:05PM

EST1903. Basic 706 Preparation: Common Errors

Mary Kay Foss - *Owner, Mary Kay Foss CPA*
Donita Joseph

6/10 11:15AM-12:05PM

EST1904. Decanting

Kristen Simmons - Member, Oshins & Associates LLC
Courtney McCandless - Attorney, Oshins & Associates,LLC
Heidi Freeman - Member, Oshins & Associates,LLC

In the Decanting Session, the speakers will discuss how to utilize decanting to make trusts more efficient for creditor, estate and income tax purposes. Specifically, the speakers will discuss trust design that is most advantageous for creditor, income tax and estate tax protection, and how an otherwise irrevocable trust can be improved through decanting.

Learning Objectives:

- 1) Review the process of decanting and different state law approaches to decanting
- 2) Review what can and cannot be accomplished through decanting depending on state law.
- 3) Review optimal trust design for creditor, income tax and estate tax purposes
- 4) Review decanting case studies.

6/10 11:15AM-12:05PM

ENG1901. Estate Planning for IRAs (EST, PFP)

6/10 1:30PM-2:45PM

ENG19K01. The Fat Tail: The Power of Political Knowledge for Strategic Investing

Ian Bremmer - President & Founder, Eurasia Group

The fallout from the still-unfolding global financial crisis provides several perfect examples of "fat tail" risk, those that flow from the low-probability, high-impact events that generate upheaval more often than we think. Bremmer shares with audiences how an understanding of the political dynamics generated by the financial crisis helps us forecast market risks, why politics matter more than ever for market performance, why the world's wealthiest countries have begun to behave like emerging market states, and what all this means for investors and companies.

At this presentation audiences will learn:

- 1) The risks that flow from low-probability, high-impact events...like the global financial crisis
- 2) Why politics matter more for the performance of markets and for issues ranging from defaults to nationalization to regulatory reforms
- 3) Why developed states are behaving more like emerging markets
- 4) The shift from New York, Shanghai, and Mumbai to Washington, Beijing, and Delhi—and the risks that this trend creates

6/10 3:45PM-4:35PM

EST1905. Intra Family Loans and Notes

Jim Hogan

6/10 3:45PM-4:35PM

EST1906. To be Announced

6/10 3:45PM-4:35PM

ENG1902. Dealing with Grieving Clients (EST, PFP)

6/10 3:45PM-4:35PM

ENG1903. Roth Conversion After the TCJA (PFP, EST)

6/10 4:50PM-6:05PM

EST1907. DNI Bootcamp

Jeremiah Doyle - Senior Vice President, BNY Mellon Wealth Management

6/10 4:50PM-6:05PM

EST1908. Charitable Gifts of Business Interests

6/10 4:50PM-6:05PM

EST1909. Tax Planning for Annuities Including Post Mortem

6/10 4:50PM-6:05PM

ENG1904. State Estate Issues (EST, PFP)

Tuesday, June 11 2019

6/11 7:00AM–7:50AM

EST19ER02. AICPA Trust, Estate and Gift Tax Technical Resource Panel Update and Q&A

Mary Kay Foss - *Owner, Mary Kay Foss CPA*

Eileen Sherr - *Senior Manager - AICPA Tax Policy & Advocacy, AICPA ENGAGE*

Ted Batson - *Partner/Tax Counsel, CapinCrouse LLP*

Jennifer Einziger

Donita Joseph

Justin Ransome - *Partner, EY*

Peggy Ugent - *Retired, Giordani, Swanger, Ripp & Jetel, LLP*

This discussion covers AICPA tax advocacy efforts regarding legislative and regulatory proposals and developments in trust, estate and gift tax. The AICPA Trust, Estate and Gift Tax Technical Resource Panel (TRP) of experts will answer questions about the latest developments. Attendees will have the opportunity to exchange ideas with the TRP representatives and their conference peers.

Learning Objectives:

- 1) Become familiar with the latest developments and emerging issues in the trust, estate and gift tax areas,
- 2) Learn what the AICPA is advocating for members with the IRS, Treasury and Congress in the trust, estate and gift tax areas,
- 3) Learn about various legislative and regulatory proposals and the potential impact on one's practice in the trust, estate and gift tax areas.

6/11 8:00AM–9:15AM

ENG1905. 199A (EST, PFP, TAX)

Robert Keebler - *Partner, Keebler and Associates, LLP*

6/11 9:30AM–10:20AM

EST1910. Trust Situs

6/11 11:20AM–12:10PM

ENG1907. How to Move to a Zero-Tax State (TAX, PFP, EST)

Mark Klein - *Esquire, Hodgson Russ LLP*

The impact of the TCJA on the deductibility of state and local taxes has created an additional incentive for taxpayers in high-tax states to move to a low or no-tax state. This session will help participants to:

- 1) Identify the rules used throughout the United States to get a state to accept a taxpayer's change of residency;
- 2) Discuss planning opportunities and traps for the unwary; and
- 3) Understand the income and other tax implications of changing residency.

6/11 11:20AM–12:10PM

ENG1908. Life Insurance Planning Opportunities After the TCJA (EST, TAX, PFP)

Todd Steinberg

6/11 11:20AM–12:10PM

EST1911. Trusts and 199A

Jeremiah Doyle - *Senior Vice President, BNY Mellon Wealth Management*

Robert Keebler - *Partner, Keebler and Associates, LLP*

6/11 11:20AM–12:10PM

EST1912. CRT Compliance

Ted Batson - *Partner/Tax Counsel, CapinCrouse LLP*

This session will review key compliance considerations in the formation and administration of charitable remainder trusts. Topics will include suitability, selecting the proper CRT format, administration, and tax return preparation.

Learning Objectives:

- 1) Identify which CRT format is most suitable for a client;
 - 2) Apply compliance considerations to day-to-day CRT administration; and
 - 3) Explain the key components to properly preparing Form 5227
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6/11 1:25PM-2:40PM

ENG1911. Planning for Clients with a \$2 million to \$22 million Estate (EST, PFP, TAX)

Steve Siegel - *President, The Siegel Group*

This session will address how persons not likely to be federal transfer taxpayers should address their income tax and estate planning issues. We will address basis planning, key decisions to be made with existing planning and why and how it may need to be changed. We will address whether existing trusts and wills should be modified, and consider what should be done with a client's life insurance and retirement plans.

Learning Objectives:

- 1) Gain a general understanding of the best planning considerations and decisions for persons not likely to be federal transfer taxpayers.
- 2) Review a variety of planning techniques highlighting the importance of income tax planning in today's environment.
- 3) Address specific suggestions to be addressed with clients to update and improve their planning decisions.
- 4) Focus on techniques to develop income tax basis enhancement strategies.

6/11 1:25PM-2:40PM

EST1913. Trusts and Flow Through Entities

Paige Goepfert - *Director, Andersen Tax LLC*

In this intermediate/advanced session, attendees will learn about nuances related to a trust's investment in partnerships and S Corporations.

Learning Objectives:

- 1) Determine how to report a variety of tax items that are specific to ownership of partnerships and S Corporations in a trust setting.
- 2) Learn about estate planning techniques with trusts and flow-through entities.

6/11 1:25PM-2:40PM

EST1914. GST Tax Planning, Pitfalls & Pointers

Julie Kwon - *Partner, McDermott Will & Emery LLP*

A properly prepared and timely filed gift tax return that reports transfers, allocates GST exemption and makes relevant elections often effectuates or preserves intended GST tax planning. Conversely, oversights may preclude or undermine the plan and waste GST exemption. This program will provide practical guidance regarding preparation of the Form 709 and related notices of allocation and election statements to note common errors, recommend best practices and review options to address prior mistakes.

Learning Objectives:

- 1) GST tax rules governing allocations of GST exemption
- 2) Preparation of Form 709 gift tax returns and related GST elections.

6/11 3:40PM-4:30PM

EST1915. Gift Tax Returns (Advanced Detail)

Jennifer Einziger

Justin Ransome - *Partner, EY*

6/11 3:40PM-4:30PM

EST1916. Business Succession Planning Part 1

Gary Zwick

David Johnson - *Senior of Counsel, McDonald Hopkins*

These Sessions examine critical elements of the succession plan, including:

- Preliminary planning considerations
- Ownership and management succession
- Key employee compensation
- Equalization among children
- Transferring the business and other assets
- Creative techniques
- Role of charitable giving/Insurance
- Balancing Income tax and transfer tax planning

Learning Objectives:

- 1) Examination of the preliminary planning considerations in developing a succession plan (that are often overlooked)
- 2) Examination of non family key employee considerations and associated succession planning techniques, including compensation planning
- 3) Examination of income and estate tax planning considerations and associated techniques to consider in succession planning

6/11 3:40PM-4:30PM

EST1917. Communicating the Estate Plan

Lisa Featherngill - *Head of Legacy and Wealth Planning, Abbot Downing*

Amy Jucoski - *Managing Director, Legacy and Wealth Planning, Abbot Downing, Wells Fargo*

It used to be sufficient to check beneficiary designations and titling of assets were consistent with the estate planning documents. With longer lives and the demand for more open communication from younger generations, communicating the estate plan is now essential. We will provide tips for having a successful meeting, what to disclose and how best to communicate the plan. Learning Objectives:

- 1) Understand the importance of communicating the estate plan for family harmony.
- 2) Learn some ideas for effectively communicating the plan.

6/11 3:40PM-4:30PM

ENG1915. New Qualified Opportunities Zone (TAX, EST)

Kelly Allen

6/11 4:45PM-6:00PM

EST1918. Business Succession Planning Part 2

Gary Zwick

David Johnson - *Senior of Counsel, McDonald Hopkins*

These Sessions examine critical elements of the succession plan, including:

- Preliminary planning considerations
- Ownership and management succession
- Key employee compensation
- Equalization among children
- Transferring the business and other assets
- Creative techniques
- Role of charitable giving/Insurance
- Balancing Income tax and transfer tax planning

Learning Objectives:

- 1) Examination of the preliminary planning considerations in developing a succession plan (that are often overlooked)
- 2) Examination of non family key employee considerations and associated succession planning techniques, including compensation planning
- 3) Examination of income and estate tax planning considerations and associated techniques to consider in succession planning

6/11 4:45PM-6:00PM

EST1919. Digital Assets/Cryptocurrency for Estate Planning

6/11 4:45PM–6:00PM

EST1920. IRS Session

Lisa Piehl - *Program Manager, Estate and Gift Tax Policy, IRS*

6/11 4:45PM–6:00PM

EST1921. Review of Documents

Missia Vaselaney - *Attorney, Taft Stettinius & Hollister, LLP*

Wednesday, June 12 2019

6/12 8:00AM–9:15AM

ENG19K02. Professional Update

Barry Melancon - *CEO, Association of International Certified Professional Accountants*
William Reeb - *CEO, Succession Institute, LLC*

6/12 9:40AM–10:30AM

ENG19K03. Leading Through Organizational Transformation – A Conversation With Simon Sinek

Simon Sinek - *Author & Speaker*

6/12 11:30AM–12:45PM

EST1922. Different Ways to Bump Up Your Cost Basis

Jeremiah Doyle - *Senior Vice President, BNY Mellon Wealth Management*
Robert Keebler - *Partner, Keebler and Associates, LLP*

6/12 1:55PM–2:45PM

ENG1921. Aging & Ill Clients (EST, TAX, PFP)

6/12 1:55PM–2:45PM

EST1923. Grantor Trust Rules and Planning

Steve Siegel - *President, The Siegel Group*

This session will address the grantor trust, and discuss the special rules that govern the grantor trust along with the tax and estate planning opportunities made possible using the grantor trust as a tax planning vehicle. Among the planning techniques discussed will be Living Trusts, Life Insurance Trusts, GRATs, QPRTs, Intentionally Defective Grantor Trusts and more.

Learning Objectives:

- 1) Gain an understanding of the grantor trust rules and how they determine how a person's income will be taxed and how their estate tax issues must be considered.
 - 2) Address a wide variety of tax planning techniques unique to the grantor trust - learn how these techniques work and when best to use them.
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6/12 1:55PM–2:45PM

EST1924. Estate Freezes

Todd Angkatavanich

6/12 1:55PM–2:45PM

EST1925. Practical Issues for Multi-National Planning

Peggy Ugent - *Retired, Giordani, Swanger, Ripp & Jetel, LLP*

This session will explore estate and income tax issues for U.S. and non-U.S. persons with cross-border family relations and cross-border investments.

Learning Objectives:

- 1) Familiarize attendees with U.S. taxation issues related to cross border activities.
 - 2) Familiarize attendees with associated U.S. compliance requirements.
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6/12 3:00PM–3:50PM

ENG1924. Why Trusts (EST, TAX)

Missia Vaselaney - *Attorney, Taft Stettinius & Hollister, LLP*

6/12 3:00PM–3:50PM

EST1926. Estate Planning for Real Estate

6/12 3:00PM–3:50PM

EST1927. Estate Planning with IP

6/12 3:00PM–3:50PM

EST1928. Estate Planning for S. Corps / Trusts

6/12 4:50PM–6:05PM

EST1929. Legislative Update

Harry Gutman

6/12 4:50PM–6:05PM

EST1930. Estate Planning Speed Round

Mary Kay Foss - Owner, Mary Kay Foss CPA

Eileen Sherr - Senior Manager - AICPA Tax Policy & Advocacy, AICPA ENGAGE

This session covers four hot topics and developments in those areas of trust, estate and gift tax. The four experts will explain the issues and guidance you need to know to further help your clients in those four areas of estate and gift taxation. The experts will cover and answer questions about the latest developments in the specific area. Attendees will have the opportunity to exchange ideas with the speakers and their conference peers.

Learning objectives:

- Understand four of the latest developments and emerging issues in the trust, estate and gift tax areas
 - Learn what the IRS, Treasury and Congress have said and plan to do in the four areas
 - Identify planning opportunities and strategies that are relevant to one's practice in the four areas covered.
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6/12 4:50PM–6:05PM

EST1931. 706, 709 Audits and Litigation

6/12 4:50PM–6:05PM

ENG1930. Advanced Post Mortem Estate Planning (EST, PFP, TAX)

Jeremiah Doyle - Senior Vice President, BNY Mellon Wealth Management

Thursday, June 13 2019

6/13 8:00AM–9:15AM

ENG19K04. Stress-Testing America's Prosperity

Zanny Minton Beddoes - Editor-In-Chief, *The Economist*

For years, America's economy has led the rest of the developed world, but will the U.S. remain the global dynamo or is the country's ongoing recovery built on an unsustainable pile of debt? Minton Beddoes examines the economic outlook from American and global perspectives, offering up-to-the-minute insight on policy-makers' priorities and expertise on the likely direction of issues, ranging from job creation to the deficit's effect on global interest rates to potential financial regulation.
