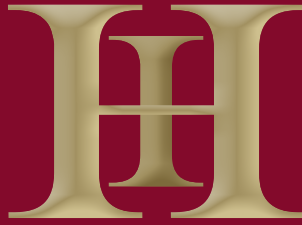


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HECKERLING INSTITUTE
ON ESTATE PLANNING
University of Miami School of Law

51ST ANNUAL
HECKERLING INSTITUTE
ON ESTATE PLANNING

JANUARY 9-13, 2017

ORLANDO WORLD CENTER MARRIOTT
RESORT AND CONVENTION CENTER

ORLANDO, FLORIDA

INNOVATIVE STRATEGIES &
PRACTICAL GUIDANCE

SCOPE



Tina Portuondo
Director
Heckerling Institute on
Estate Planning

As the premiere conference for estate planning professionals, the Heckerling Institute on Estate Planning provides unparalleled educational and professional development opportunities for all members of the estate planning team. The program covers topics of timely interest to attorneys, trust officers, accountants, charitable giving professionals, insurance advisors, elder law specialists, wealth management professionals, educators and non-profit advisors. The Institute is also the home of the nation's largest exhibit hall dedicated entirely to the estate planning industry.

The 51st Institute offers practical guidance on today's most important tax and non-tax planning issues, valuable insights on what might lie ahead, and innovative planning strategies for the future. Attendees can benefit from programs covering a wide range of advanced level planning topics, or can customize their educational experience with one of our specialized program tracks to expand their expertise in today's fastest growing planning areas. Finally, our outstanding faculty includes many of your favorite Institute speakers as well as a number of new faces providing a fresh look at key issues in individual and estate planning.

Some of the highlights of this year's program include:

Recent Developments: Three of the nation's leading estate planning practitioners and a representative of the U.S. Treasury Department will analyze the most significant developments of 2016.

Focus Series: This series offers an in-depth look at the issues surrounding intra-family wealth transfers including planning with portability, obtaining greater divorce/creditor protection, using GRATs and other freeze techniques, planning for the retirement accounts of married couples, and business succession planning. **FS**

International Planning: This series provides an update on international planning including recent developments and trends in global tax transparency, planning for non-U.S. persons investing in the U.S., and advising clients seeking U.S. tax deductions for international charitable donations. **INT**

Financial Assets: These programs explore impact investing, combining taxable gifts and testamentary CLATs, and advising clients on life insurance products. **FIN**

Elder Law: This series covers the legal, ethical, and practical issues involved in the financial exploitation of seniors, planning for retirement accounts, and claiming social security benefits. **ELD**

Charitable Giving: This track of programs examines the rules covering private foundations, charitable giving for family businesses, impact investing, and international philanthropy. **CHR**

Litigation and Tax Controversies: This series covers the tax aspects of fiduciary litigation, recent cases involving fiduciaries, the role of an attorney as an expert witness, how to identify critical pressure points in the estate plan, and how to avoid malpractice liability. **LIT**

Fundamentals: The fundamentals programs explore planning with portability, partnership income tax for estate planners, and the generation-skipping transfer tax.

I hope that you will join us in Orlando on January 9-13, 2017, to enjoy our exceptional programming and the opportunity to meet and exchange ideas with colleagues from across related professions, across the nation and around the world.

Register online today at www.law.miami.edu/heckerling

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INSTITUTE SCHEDULE

SUNDAY, JANUARY 8

2:00-6:00 Early Registration

MONDAY, JANUARY 9

7:00 Institute Registration Continues

9:00-12:00 FUNDAMENTALS PROGRAM

FS Portability: Lots of Questions, Few Easy Answers

Lester B. Law ♦ Howard M. Zaritsky

Break

10:30-10:45

Portability creates a new paradigm in estate planning. The program will discuss portability from its inception through the most recent developments; address many issues planners will face in advising clients; suggest “portability-type” plans; cover state law issues (including pre-marital planning); and discuss the basis adjustment mechanisms for those with traditional bypass (or similar) trusts.

12:00-1:20

Lunch

1:20-1:30

Introductory Remarks

Tina Portuondo, Director ♦ Patricia D. White, Dean

1:30-3:30

Recent Developments 2016 (Part I)

Dennis I. Belcher ♦ Ronald D. Aucutt

Catherine Veihmeyer Hughes ♦ John W. Porter

The first half of the program will be dedicated to the potential impact of the 2016 election, and an update on the recently issued Section 2704 Proposed Regulations.

3:30-3:45

Break

3:45-5:30

Recent Developments 2016 (Part II)

Dennis I. Belcher ♦ Samuel A. Donaldson ♦ Amy E. Heller

Catherine Veihmeyer Hughes

The second half of the program will provide coverage of the significant developments of 2016.

Materials by: Steve R. Akers, Samuel A. Donaldson,

Charles D. “Skip” Fox, IV, Jeffrey N. Pennell, and Howard M. Zaritsky

Edited by: Ronald D. Aucutt

6:00-7:00

Institute Welcome Reception

TUESDAY, JANUARY 10

9:00-9:50

Placebo Planning

Jeffrey N. Pennell

On a spectrum, some traditional planning is both harmful and useless, some is just benign, and some is useful but not for the reasons routinely touted. This session will illustrate benefits that are generated by several common techniques, and explore the circumstances in which particular approaches are viable and valuable.

9:50-10:40

FS Getting Gratifying GRAT Results

Carlyn S. McCaffrey

This session will focus on techniques for enhancing the likelihood that a GRAT will produce a positive balance at the end of the term, including the use of split-interest and leveraged GRATs. It will also explore the possibilities of protecting a GRAT’s positive balance from the generation-skipping transfer tax.

10:40-10:55 **Break**

10:55-11:45 **ELD Retirement Accounts in First and Second Marriages: The Fun Begins**

FS Christopher R. Hoyt

After summarizing the rules governing required distributions from inherited retirement accounts, this presentation will examine the estate planning and income tax challenges of funding a trust with retirement assets, especially a trust for a surviving spouse. It will then explore the added challenges of a second marriage and a blended family.

11:45-12:35 **Estate Planning Through an Asset Protection Lens – It’s Not Just Self-Settled Trusts**

Gideon Rothschild

With estate taxes impacting fewer clients, estate planners need to consider asset protection as integral to the estate planning process and tailor appropriate strategies to each client’s individual situation. Many new developments among the states offer unique strategies in addition to self-settled trusts, including inter vivos QTIP trusts, reciprocal (but not reciprocal) trusts, and third party discretionary trusts. As will be seen, one size does not fit all.

12:35-2:00 **Lunch**

2:00-2:50 **Warming Up to Preferred Partnership Freezes – Multiple Planning Applications with This Versatile Technique**

N. Todd Angkatavanich

This presentation will focus on the multiple ways to use Section 2701 compliant preferred partnerships to enhance planning. The program will discuss ways to combine preferred partnerships with GRATs, QTIPs, GSTT exempt trusts, CLATs, foreign non-grantor trusts, carried interest transfer planning, C corporations and more. It will also discuss fundamental structuring considerations under Section 2701 and other relevant Code Sections.

2:50-3:40 **FS With Great Power Comes Great Liability: Helping Trustees Avoid Pitfalls in Common Transactions**

Lauren J. Wolven

Trustees are often asked to engage in loans to related parties or beneficiaries and other transactions with related trusts, closely-held assets and real estate. For a trustee who is not careful, even a seemingly simple act like making a loan to a beneficiary can lead to liability. This session will explore methods to reduce fiduciary risk in common trust transactions.

3:40-3:55 **Break**

3:55-4:45 **ELD I Have it Because Mom Liked Me the Best: How to Help Protect Vulnerable Seniors from Financial Exploitation**

Stuart C. Bear

You learn that your client is “slipping”. She is unable to fully care for herself but she is stubborn and wants to keep living independently. You have reason to believe that son is stealing money from mother. As a trusted advisor, what do you do in terms of your legal and ethical responsibilities? This session will identify your legal and ethical responsibilities, and provide practical advice and guidance regarding what you can do to protect your client.

4:45-5:35 **Non-Tax Developments Panel**

Jeffrey N. Pennell ♦ Kimberly E. Cohen

Tax-related developments are less significant to many clients these days, while non-tax (typically state law) developments have a universal impact on routine planning and drafting. This session will digest issues outside the taxation realm that are of practical significance beyond any particular jurisdiction, with a focus on everyday client concerns.

9:00-9:50 **CHR** **Around the World in 80 Donations, or Structures Supporting U.S. Deductions for Donations Spent Abroad**

INT

Victoria B. Bjorklund

How well prepared are you to advise clients seeking U.S. tax deductions for charitable donations where those donations will be expended outside the United States? This presentation will review the IRS-approved “American Friends of” structure and its cousin, the cross-border donor-advised fund. It will also identify traps for the unwary, particularly facts fatal to deductibility.

9:50-10:40 **INT** **Tax and Estate Planning Considerations for Foreign Persons Owning U.S. Assets**

Michelle B. Graham

This program will address the U.S. income tax and transfer tax rules that apply to non-U.S. persons who invest in the United States. It will also discuss tax treaty planning and some of the foreign law considerations that may arise when planning for non-U.S. persons who invest in the United States.

10:40-10:55 **Break**

10:55-12:35 **Question and Answer Panel**

**Dennis I. Belcher ♦ Ronald D. Aucutt ♦ Samuel A. Donaldson
Amy E. Heller ♦ John W. Porter**

12:35-2:00 **Lunch**

2:00-5:20 **FUNDAMENTALS PROGRAM**

(Runs concurrently with Special Sessions I and II)

Just Enough to Be Dangerous: Partnership Income Tax Fundamentals for the Estate Planner/Administrator

Richard B. Robinson ♦ Cristin Conley Keane

Partnerships and LLCs are frequently encountered in the course of estate planning/estate administration. This session will examine the basic rules, planning opportunities and pitfalls that every estate planner/administrator should know about partnership tax.

SPECIAL SESSIONS I

2:00-3:30 **Session I-A**

FS

Frozen Tasting Menu—A Comparison of GRATs, Sales to Grantor Trusts and Other Estate Freezes

Carlyn S. McCaffrey ♦ N. Todd Angkatavanich ♦ S. Stacy Eastland

This program will explore the currently available techniques for freezing the value of an individual’s assets while shifting future income and appreciation to trusts for members of the individual’s family. It will cover the advantages and disadvantages of each of the approaches.

Session I-B

Do Not Feed After Midnight: Structuring and Drafting Trusts and Administration to Minimize Fiduciary Risk

Lauren J. Wolven ♦ Todd A. Flubacher ♦ Stacy E. Singer

This panel will evaluate options for reducing trustee liability from the inception of a trust, addressing selection of the governing law, choice of trustee, and division of duties among fiduciaries. But risk management does not end with drafting, and the panel will also discuss issues surrounding due diligence both at the trust acceptance phase and during ongoing administration.

Session I-C

INT International Recent Developments

Scott A. Bowman ♦ M. Read Moore ♦ Dina Kapur Sanna

International tax planning has been in a dramatic state of change. This panel will address recent developments and focus on sweeping trends in global tax transparency.

Session I-D

CHR Extraordinary, Efficient, Elegant, Evolutionary: The Annual Taxable Gifts Approach and Testamentary CLAT Remainder

FIN

FS **Richard S. Franklin ♦ Lester B. Law**

This presentation proposes that wealth be transferred to family during lifetime using the annual taxable gifts approach to entirely eliminate estate taxes. The panel will also review the merits of combining this approach with a zeroed-out testamentary CLAT to both eliminate estate taxes and endow the family's foundation. Through a quantitative analysis, the astonishing results will be revealed.

Session I-E

Managing Inherited Art and Encouraging Clients to Plan Ahead

**Diana Wierbicki ♦ Bonnie Brennan ♦ Courtney Booth Christensen
Paul R. Provost ♦ Jennifer Schantz**

Art and other collectibles as estate assets can present unique challenges for estate administration. A panel of experts will discuss the legal, financial and practical issues faced by estates with respect to art assets, and will present planning opportunities and practical tips for clients considering what to do with their art.

Session I-F

Planning for Privacy in a Public World: The Ethics and Mechanics of Protecting Your Client's Privacy and Personal Security

John F. Bergner ♦ R. Kris Coleman ♦ Mark Lanterman

As public access to information increases, clients are seeking solutions to protect their privacy and personal security. This panel will discuss how the professional advisor can structure estate plans and financial transactions in a confidential manner and protect clients against physical and cyber-attacks.

3:30-3:50

Break

SPECIAL SESSIONS II

3:50-5:20

Session II-A

CHR Charitable Giving for Family Business Families

Turney P. Berry ♦ Susan L. Abbott ♦ Paul S. Lee ♦ Jeffrey C. Thede

Owners of a family business often have significant personal and family charitable goals as well as charitable obligations to the communities in which the business is located and operates. Charitable contributions of business interests are one strategy that can be used and that will be discussed by the panelists, but they will go beyond these basics to review how other family assets often may be used to meet the family's objectives and obligations more effectively and efficiently. Among other issues, the panelists will discuss how to select the best kind of charitable donee, the best asset to give, and the best charitable technique to use, as well as new opportunities recently created by congressional action.

Session II-B

Yes, I'll Order That Trust "Fully Loaded"

Steven E. Trytten ♦ Jonathan G. Blattmachr

Mickey R. Davis ♦ Steven B. Gorin

This session will present the latest thinking on how to draft a trust that is income tax efficient (including net investment income tax), transfer tax efficient, qualifies for retirement stretch-out, and protects from creditors. Sample forms will be included.

Session II-C

LIT Review of the Past Year's Significant, Curious, or Downright Fascinating Fiduciary Cases (at least it seems to me)

Dana G. Fitzsimons, Jr.

This session will review recent cases from across the country to assist fiduciaries and their advisors in identifying and managing contemporary fiduciary challenges.

ELD Session II-D

Mom Wanted Me to Have It: A Panel Discussion on the Legal, Ethical, and Practical Considerations Involving the Financial Exploitation of Seniors

Stuart C. Bear ♦ Mary F. Radford ♦ Francis J. Rondoni

This session will provide practical advice and guidance from the perspective of an elder law lawyer, a legal ethicist, and an estate litigator and criminal prosecutor. The focus will be on how to protect vulnerable seniors from others, as well as from themselves, when a senior's judgment is impaired.

Session II-E

INT Tax and Estate Planning Considerations for Foreign Persons Owning U.S. Assets: A Deeper Dive

Michelle B. Graham ♦ Marnin J. Michaels ♦ Joshua S. Rubenstein

This session will take a deeper dive into the tax and estate planning considerations for non-U.S. persons who are either contemplating purchasing U.S. assets or who already own U.S. assets. The session will assume a basic understanding of the U.S. tax laws. It will provide practical advice to the practitioner on tax and estate planning considerations for non-U.S. persons investing in the U.S., including a discussion of how best to hold title to U.S. assets.

Session II-F

FIN Life Insurance Policy Selection and Design—How to Use All We Know to Plan for All We Don't

Lawrence Brody ♦ Mary Ann Mancini ♦ Charles L. Ratner

This panel discussion will review the major characteristics of a number of policy types used by most clients as a part of their insurance planning, including traditional whole life, universal life, no lapse guarantee universal life, equity indexed universal life, variable universal life, and private placement variable universal life. In addition to describing the characteristics of each type of policy, the panel will discuss how the client's insurance needs effect the selection of one more policy types to meet those needs. This will be a practical "how to" session on advising clients about the appropriate type of insurance policy to consider.

9:00-9:50 **CHR** **The Nuts and Bolts of Private Foundations (for Estate Planners)**

Alan F. Rothschild, Jr.

Private foundations are subject to very different rules than public charities including lower charitable deduction limitations, stringent grantmaking requirements and excise taxes on self-dealing and taxable expenditures. This session will provide a practical overview of common operational issues and insights on how to address them under legal and best practice guidelines.

9:50-10:40 **LIT** **Knowing the Ropes and Binding the IRS When Fiduciaries Are Involved in Settlements and Modifications: Income and Transfer Tax Issues Every Fiduciary Should Know About**

Melissa J. Willms

Fiduciaries have tons on their plates during estate and trust administrations. If litigation ensues or a trust construction, decanting, or other modification is sought, it is vital to know the income, estate, gift, and GST tax consequences that may arise when a fiduciary is a party to a settlement or takes part in a modification. You will also learn the importance of language used when documenting the outcome, and how to bind the IRS to the deal.

10:40-10:55 **Break**

10:55-11:45 **Reprise! The State Taxation of Trust Income Five Years Later**

Richard W. Nenzo

This topic was covered at the 2012 Heckerling Institute. Many attorneys, accountants, and trustees now consider it on an ongoing basis. The program will summarize the status of the law in key states and describe ensuing statutory, regulatory, and caselaw developments.

11:45-12:35 **CHR** **Feel Good Doing Good: Impact Investing When Settlers and Beneficiaries Want to Do More Than Make Money**

FIN

Susan N. Gary

Investing to promote philanthropic goals occurs across a spectrum of investment strategies. The terminology and concepts can be baffling: Mission-Related Investments (MRIs), Program-Related Investments (PRIs), Socially Responsible Investing (SRI), Sustainable Investing (SI), and Environmental, Social and Governance (ESG). This presentation will cut through the confusion, address the fiduciary duties of trustees and the evolution of the prudent investor standard, and provide an overview of considerations for settlers and beneficiaries who are interested in investing for social good.

12:35-2:00 **Lunch**

2:00-5:20 **FUNDAMENTALS PROGRAM**

(Runs concurrently with Special Sessions III and IV)

FS

GST Tax: Math, Mistakes & Mitigation

Julie Miraglia Kwon ♦ Carol A. Harrington

This program will review practical basics of GST tax planning and compliance, including automatic allocations of GST exemption, reporting and elections on gift and estate tax returns, inclusion ratios, common snafus, and options to address prior mistakes. These concepts will be explained with concrete examples.

SPECIAL SESSIONS III

2:00-3:30

Session III-A

FS Protecting the Estate from In-Laws and Other Predators

Gideon Rothschild ♦ Scott L. Rubin ♦ Bruce M. Stone

The panelists will explore the use of lifetime QTIPs, discretionary trusts and other strategies to provide greater divorce/creditor protection. Recent case developments and drafting suggestions will be included.

Session III-B

Distilling the Essence of Subchapter J: Fiduciary Income Tax Essentials for Estate Planners

Melissa J. Willms ♦ George L. Cushing ♦ John Goldsbury

Income taxes continue to drive how estate planners advise clients to structure their plans. Income taxes that arise during estate or trust administration are just as important. The panel will discuss the critical aspects of Subchapter J, including what is income, DNI, IRD, and the grantor trust rules.

Session III-C

LIT Beware of What's Hiding in the Attic—An Examination of Critical Pressure Points Associated with Sophisticated Estate Plans and How to Deal with Them

John W. Porter ♦ S. Stacy Eastland

This presentation will focus on issues that can make or break an estate plan that utilizes certain sophisticated estate planning techniques, including sales to intentionally defective grantor trusts, self-cancelling installment notes/private annuities, formula clauses, the beneficiary defective inheritor's trusts, and split-dollar life insurance transactions. It will also discuss potential donee liability for gift tax and interest in connection with these transactions.

Session III-D

CHR Private Foundation Governance and Grantmaking: Practical Solutions **INT** to Everyday Dilemmas

Alan F. Rothschild, Jr. ♦ Victoria B. Bjorklund ♦ Carolyn O. "Morey" Ward

This session will explore common private foundation issues through a series of hypotheticals including avoidance of excise taxes on foundation activities, governance, foreign grantmaking, and the interplay of foundations and donor-advised funds.

Session III-E

LIT Arriving by Plane with a Briefcase—Lawyers Serving as Expert Witnesses

Louis A. Mezzullo ♦ Robert W. Goldman
Margaret G. Lodise ♦ Howard M. Zaritsky

The panel will discuss an attorney serving as an expert witness in family disputes, attorney malpractice cases, trustee issues, and tax controversies.

Session III-F

Planning for Digital Property: "The Future Ain't What it Used to Be" (A Yogi Berra Quote)

Karin C. Prangle ♦ Anne W. Coventry
Robert K. Kirkland ♦ James D. Lamm

There have been several developments in the law that underscore the importance of addressing digital property in the estate plan. This session will provide practical guidance on how to manage a client's digital property, information and identity in a manner that both protects the fiduciary and is consistent with the client's wishes. Unlike any other asset class, digital property carries with it unique federal and state law implications, valuation issues for fiduciaries, and an incredibly wide variety of ongoing product development.

3:30-3:50

Break

SPECIAL SESSIONS IV

Session IV-A

3:50-5:20

FS

Nothing Succeeds Like Successful Succession

Turney P. Berry ♦ Christopher J.C. Jones ♦ Charles A. “Clary” Redd

Transitioning a private business, usually family-owned, from one generation to the next is one of the trickiest estate planning conundrums. This panel will review successful strategies to minimize taxes and pay for those that remain, encourage orderly leadership changes, compensate owners and non-owners, and take steps to position a business for future success. Among the non-tax topics discussed will be incentivizing outside managers, limiting conflicts over business perks and dividend payments, and the role of outside advisors and board members in a family enterprise.

Session IV-B

The State Taxation of Trust Income – A Closer Look

**Richard W. Nenzo ♦ Christine L. Albright
Richard S. Kinyon ♦ Timothy P. Noonan**

This panel will focus on how New York, California, Illinois, and other crucial states tax trust income and will offer strategies that often may save large amounts of tax.

Session IV-C

CHR

It’s Hard to Be Good: The Fiduciary Issues, Strategies, and

FIN

Drafting Considerations Related to Impact Investing

**Benetta Park Jenson ♦ Susan N. Gary
M. Ruth M. Madrigal ♦ John Tyler**

Impact investing is a hot topic in the investment world. More and more clients are interested in investing in a way to make the world a better place. This panel will take a deeper dive into the fiduciary issues that arise when settlors, beneficiaries, endowments and foundations want to invest for social good. The panel will also discuss strategies and drafting to accomplish the settlor’s goals and beneficiaries’ wishes, including alternatives to traditional trust structures, such as the highly publicized Chan Zuckerberg Initiative LLC.

Session IV-D

LIT

Protecting Yourself When Planning in Unsettled Waters: A Case Study on How to Structure Your Client Relationship to Protect Yourself from Malpractice Claims and Ethical Issues

Shawn C. Snyder ♦ Dominic J. Campisi ♦ Jessica A. Uzcatogui

This session will explore the steps that practitioners can take to protect themselves from malpractice suits when planning in unsettled areas. It will illustrate practical and ethical issues surrounding the initial client engagement, settlement negotiations with third parties, and practical defenses to common malpractice claims.

Session IV-E

There Is Never Just One Cockroach in the Kitchen: The Art of Planning for the Corporate Executive

Daniel H. Markstein, III ♦ Gregory V. Gadarian ♦ Richard J. Miller, Jr.

The panel will examine the income and transfer tax as well as ancillary securities law issues that arise in advising corporate executives.

CHR

Charitable

ELD

Elder

FIN

Financial

FS

Focus Series

INT

International

LIT

Litigation

10

9:00-9:50 **ELD** **When to Claim Social Security Benefits: Later Is Usually, but Not Always, Better**

Lawrence A. Frolik

Social Security retirement benefits are available at age 62, but many wait until the age of 66 or even age 70 to claim them. There is no “right” answer about when to start benefits. This session will explore how attorneys should advise their clients, and help attorneys themselves, to decide when to claim benefits. Hint – it’s not just about you; it’s also about your spouse.

9:50-10:40 **The Executor’s Job Gets Tougher: Basis Consistency and Selected Other Income Tax Issues Facing Executors**

Steve R. Akers

The basis consistency rules, and the IRS forms and regulations executors must follow, create reporting headaches for advisors and significant additional fiduciary concerns for executors. The statutory rules, IRS forms, and proposed regulations will be examined, including a variety of surprises in the regulations. The executor must also navigate a myriad of other income tax traps, some of which will be highlighted.

10:40-10:50 **Break**

10:50-12:00 **Wrap-Up: The 2012 Tax Act in the Context of a Technologically Advancing World – A Tsunami for the Estate Practitioner**

Louis S. Harrison

The combination of accelerated advances in technology, information, and the speed at which information is conveyed and stored, and the American Taxpayer Relief Act of 2012, has had major impacts on the estate planning practice. Not only have techniques been required to be modified, but the day-to-day practice has had to evolve, with certain strategies being rendered obsolete, and others gaining in priority. Most of these changes are subtle and have not been the subject of substantial discussion, or direction, and changes are occurring without even the planners being aware of them. This presentation will focus on the practical impact that these developments have had on the estate planning world, and what planners should be doing going forward to modify or accommodate their practices for these changes. Strategies discussed during the week will be used as examples of how the practice has iterated to absorb the changes.

ACCREDITATION

Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past Institutes. In the past, continuing education credit has also been available for other estate planning professionals, including accountants, IRS enrolled agents, financial planners, banking and insurance professionals, elder law specialists and planned giving advisors. We urge you to contact our office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases. The University of Miami School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. Program Level: Advanced; Program Prerequisites: General familiarity with estate planning principles; Delivery Method: Group-Live; Amount of Recommended CPE credit: 33.5 hours; Recommended Field of Study: Taxes; Advance Preparation: None; Learning Objectives: Upon completion of the program, participants will be able to identify, analyze and resolve practical estate planning, administration and tax reporting issues.

GENERAL INFORMATION

REGISTRATION

Advanced online registration is highly recommended. The \$1,080 registration fee includes admission to the educational sessions, continental breakfasts, and the Monday evening Institute reception. To register and pay by credit card, please visit our website www.law.miami.edu/heckerling. To register and pay by check, please complete and return the Institute Registration Form. Register by Friday, November 4, 2016 to be included in the Conference Guide & Registration List. For additional information please call 305-284-4762. Sharing registrations is not permitted.

MATERIALS

Registrants will receive one set of materials available in: Print, CD-ROM, or USB. On-site access to the conference materials through the Heckerling Mobile App will be available on your web-enabled smart phone or tablet during the Institute. Access instructions for the app will be distributed at the Institute registration desk. Additional materials may be purchased for \$250. Conference materials are copyrighted and cannot be duplicated, reused, or shared without the written consent of the Heckerling Institute.

CANCELLATIONS, COMPLAINTS, AND REFUNDS

Registration fees are refundable (less a \$100 administrative fee) if written notice is received no later than Friday, December 16, 2016. For more information regarding administrative policies such as complaints or refunds, please call 305-284-4762. Refunds are not available for guest programs.

CONSENT TO USE OF IMAGE

Registration and attendance at, or participation in, the Heckerling Institute constitutes agreement to the Institute's use and distribution of the registrant, speaker or attendee's image in photographs, video, and electronic media for educational and promotional purposes. Recording of sessions is not permitted.

PROCEEDINGS

LexisNexis will publish the proceedings of the 51st Annual Heckerling Institute on Estate Planning. Registrants may order the volume at the LexisNexis booth in the exhibit hall. The proceedings of the 50th Annual Heckerling Institute (January 2016) are now available from LexisNexis. For further information, please direct your inquiries to LexisNexis at 800-533-1637 or visit www.lexisnexis.com.

HECKERLING GRADUATE PROGRAM IN ESTATE PLANNING

The University of Miami School of Law offers a unique Graduate Program in Estate Planning taught by the nation's leading experts. The program provides comprehensive coverage of the tax and non-tax aspects of individual and estate planning, and is ideally suited for both entry-level attorneys and more experienced attorneys interested in expanding their estate planning practice. The two-semester program is offered on either a full or part-time basis.

Our Joint J.D./LL.M. Program allows Miami Law students and visiting students from other law schools, to earn both degrees over either six or seven semesters. A Triple Degree Program (J.D./M.B.A./LL.M.) is also available to University of Miami students.

For additional information on our Graduate Program visit www.law.miami.edu/estateplanning.

GUEST PROGRAMS

The Heckerling Institute offers the following programs for our registrants' guests. Tours are subject to availability and fees are non-refundable.

Tuesday, January 10th – Create Your Own Masterpiece (11:30 a.m. – 4:30 p.m.) \$90

This is not your average art class, this is art entertainment! Novices are welcome. Paint, canvas, and brushes are provided, as is an experienced and enthusiastic local artist who will lead you through the process of recreating a featured artwork.

Wednesday, January 11th – Orlando Museum of Art & Leu Gardens (9:30 a.m. – 4:30 p.m.) \$95

Enjoy a docent-led tour of the Orlando Museum of Art dedicated to collecting, preserving and interpreting notable works of art. Stop for lunch on your own and later explore the beautiful Harry P. Leu Gardens – a 50 acre botanical oasis. Discover palms, cycads, flowering trees and appreciate the beauty of camellias, azaleas, bromeliads and tropical philodendrons.

Thursday, January 12th – Winter Park Cultural Tour (9:30 a.m. – 4:00 p.m.) \$60

Enjoy a scenic boat tour through Winter Park's beautiful lakes and canals. Afterwards, enjoy shopping and lunch on your own in the heart of Winter Park, home to one-of-a-kind boutiques, sidewalk cafés, and several area museums.

HOTEL ACCOMMODATIONS

HEADQUARTERS HOTEL

Orlando World Center Marriott Resort & Convention Center (\$270 single/double)
Reservations: 888-789-3090 *Cut-Off Date: December 15, 2016 or until the room block is sold out*

ALTERNATE HOTEL ACCOMMODATIONS

Courtyard Orlando Lake Buena Vista in the Marriott Village (\$205 single/double)
SpringHill Suites Orlando Lake Buena Vista in the Marriott Village (\$205 single/double)
Reservations: 888-789-3090 *Cut-Off Date: December 15, 2016 or until the room block is sold out*
Complimentary continuous shuttle to and from the conference during programming hours.

Marriott's Sabal Palms / Marriott's Royal Palms (rates vary)
Reservations: 800-845-5279 *Villas located on the World Center Golf Course*

Hilton Orlando Bonnet Creek (\$244 single/double)
Reservations: 888-353-2013 *Cut-Off Date: December 8, 2016 or until the room block is sold out*
Complimentary shuttle departs Hilton at 8:00 a.m. and returns at 6:00 p.m.

Waldorf Astoria Orlando Resort (\$294 single/double)
Reservations: 888-353-2009 *Cut-Off Date: December 8, 2016 or until the room block is sold out*
Complimentary shuttle departs Waldorf at 8:00 a.m. and returns at 6:00 p.m.

COMPLIMENTARY EVENING TRANSPORTATION

Complimentary continuous evening shuttle service between the World Center Marriott, Marriott Village, and select dining and entertainment areas will be provided from 6:00 p.m. to midnight.

Disney Springs: Monday & Wednesday Universal City Walk: Tuesday & Thursday

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January 22-26, 2018 at the Orlando World Center Marriott

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