2015

PRIVATE WEALTH & TAXATION INSTITUTE

Continuing Professional Education Series

PRESENTED BY

MAURICE A. DEANE SCHOOL OF LAW
HOFSTRA UNIVERSITY
AND
MELTZER, LIPPE, GOLDSTEIN & BREITSTONE, LLP

Day 1 - May 20, 2015

ESTATE PLANNING FOR THE CURRENT ECONOMIC CLIMATE

Day 2 - May 21, 2015

PLANNING FOR OWNERS OF BUSINESSES AND REAL ESTATE

Sessions run from 9:00am – 5:00pm
Maurice A. Deane School of Law at Hofstra University
Registration: $25 per day (includes Breakfast and Lunch)
Limited seating. CLE/CPE Credit and Webinar available
Live program is transitional and appropriate for both experienced and newly admitted attorneys.
Webinar is non-transitional and appropriate for experienced attorneys only.

RSVP by May 8, 2015
events@meltzerlippe.com

WHO SHOULD ATTEND
Real Estate & Business Owners
Attorneys
CPAs
Financial Advisors

PROGRAMS HELD AT:
121 Hofstra University – Room 308
Hempstead, New York 11549

For directions visit: http://law.hofstra.edu/about/visit/directions. Parking is available in front of Koppelman Hall

2015
Private Wealth & Taxation Institute

Schedule

WEDNESDAY, MAY 20	AM SESSION ESTATE PLANNING FOR THE CURRENT ECONOMIC CLIMATE	3.5 CLE/CPE

8:00 – 8:45 Breakfast and Sign In

8:50 – 9:00 Introduction to Program
Stephen M. Breitstone

9:00 – 10:00 Current Developments - New York State and Federal
Sharon L. Klein and Sanford J. Schlesinger

10:00 – 11:00 Estate Planning – An Overview
Amy F. Altman, David C. Jacobson and Jason J. Smith

11:00 – 12:00 Optimizing Installment Sales & Private Annuity Transactions To Minimize the Risk of IRS Attack
Jonathan Blattmachr and Professor Mitchell Gans

12:00 – 1:00 LUNCH

WEDNESDAY, MAY 20	PM SESSION ESTATE PLANNING FOR THE CURRENT ECONOMIC CLIMATE	4.5 CLE/CPE

1:00 – 2:00 Income Tax Planning Techniques Every Estate Planner Should Know
Professor Jerome M. Hesch

2:00 – 2:50 Moving the Real Estate Empire to the Next Generation – Balancing Income Taxes with Transfer Taxes
Stephen M. Breitstone

2:50 – 3:00 BREAK

3:00 – 4:00 Hot Estate Planning Topics for the Current Economic Climate
Avi Z. Kestenbaum and Mary P. O’Reilly

4:00 – 5:00 Surrogate’s Court Practice Update
Lori A. Sullivan, Thomas J. McGowan, Jason J. Smith

Schedule (Continued)

THURSDAY, MAY 21	AM SESSION PLANNING FOR OWNERS OF BUSINESSES AND REAL ESTATE	3.5 CLE/CPE

8:00 – 8:45	Breakfast and Sign In
8:50 – 9:00	Introduction to Program *Stephen M. Breitstone*
9:00 – 10:00	Section 1031 Exchanges A to Z *Stephen M. Breitstone and Mark E. Wilensky*
10:00 – 11:00	Business Succession Planning *Howard M. Esterces and Avi Z. Kestenbaum*
11:00 – 12:00	Potpourri of Ideas for Private Equity Fund Managers *Stephen M. Breitstone, José L. Berra, David J. Heymann, David C. Jacobson and Gisella Rivera*
12:00 – 1:00	LUNCH

THURSDAY, MAY 21	PM SESSION PLANNING FOR OWNERS OF BUSINESSES AND REAL ESTATE	4.5 CLE/CPE (1 in Ethics)

1:00 – 2:00	Voluntary Offshore Disclosure – *Where do we turn next?* *Laura R. Blasberg and Professor Linda Galler*
2:00 – 2:50	Dividing the Real Estate Empire *Stephen M. Breitstone and Mark E. Wilensky*
2:50 – 3:00	BREAK
3:00 – 4:00	Structuring Business Operations under Affordable Care Act *Jill Bergman, Manny A. Frade, Laurie B. Kazenoff, Kevin Quinn and Peter A. Schneider*
4:00 – 5:00	Do you know where your Ethics are? Keeping up with the Changing Environment and Recent Developments *Professor Linda Galler and Mary P. O'Reilly*

MELTZER, LIPPE, GOLDSTEIN & BREITSTONE, LLP FACULTY

Stephen M. Breitstone – Private Wealth & Taxation Institute Director and STEP Long Island Co-Chair

Domestic and international, income estate and gift tax planning for high net worth individuals, closely held businesses and real estate owners; income taxation of corporate mergers and acquisitions; taxation of workouts and bankruptcies; federal, state and local tax procedure and controversies. LL.M. Tax, NYU; J.D., Cardozo School of Law; Adjunct Professor, Cardozo School of Law.

Avi Z. Kestenbaum

Domestic and international, income, estate and gift tax planning for high net worth individuals, closely held businesses and real estate owners; business succession and asset preservation planning; charitable, philanthropic and tax exempt organizations. LL.M. Tax, University of Miami; J.D., Brooklyn Law School; Adjunct Professor, Hofstra University School of Law.

Amy F. Altman

Estate administration, estate planning, and trust and estate litigation. J.D., Brooklyn Law School.

José L. Berra

Partnership tax and other income tax planning for real estate, businesses and high net worth individuals, tax controversy and procedure; voluntary compliance. J.D., The University of Chicago Law School.

Laura R. Blasberg

Domestic and international income, estate and gift tax planning for real estate, businesses and high net worth individuals, tax controversy and procedure; voluntary compliance. LL.M. Tax, NYU; J.D., Duke University.

Howard M. Esterces

Estate planning and administration; taxation of employee benefits and executive compensation; LL.M. Tax, NYU; M.B.A., Columbia University, Graduate School of Business Administration; LL.B Fordham Law School; Fellow, The American College of Trust and Estate Counsel.

Manny A. Frade

Construction law, litigation and real estate. J.D., St. John's School of Law.

David Heymann

Corporate and securities, venture formation. J.D., Hofstra University School of Law.

David C. Jacobson

Estate planning and administration, tax and tax-exempt organizations. LL.M., Georgetown University, J.D., University of Miami.

Laurie B. Kazenoff

Former Senior Attorney, IRS Office of Chief Counsel; IRS and NYS tax controversies including audits, appeals, litigation. LL.M. and J.D., Temple University Beasley School of Law.

Thomas J. McGowan

Commercial, trust & estate and bankruptcy litigation, corporate and partnership disputes, tax court litigation. J.D., Georgetown University.

Peter A. Schneider

Labor and Employment law on behalf of management. J.D., Fordham Law School.

Mary P. O'Reilly

Assisting individuals and families in the preservation and transfer of wealth; estate and trust administration. LL.M., New York University; J.D., St. John's University.

Gisella Rivera

Structuring, formation and marketing of private equity funds, real estate funds and hedge funds. Representation of investors investing in private funds. M.B.A ., Adelphi University; J.D., Hofstra University School of Law.

Jason J. Smith

Asset protection, estate planning, trust and estate litigation and administration. J.D., Yale Law School.

Mark E. Wilensky

Domestic and international income tax planning for real estate, businesses and high net worth individuals, tax controversy and procedure; voluntary compliance. LL.M. Tax, NYU; J.D., Columbia University; M.A., University of Chicago. Adjunct Professor, Hofstra University School of Law.

Hofstra University Faculty

Professor Linda Galler

Linda Galler is Professor of Law at the Maurice A. Deane School of Law at Hofstra University. She is the lead author of "Regulation of Tax Practice," published by LexisNexis as part of its Graduate Tax Series, and is a former chair of the ABA Tax Section's Standards of the Tax Practice Committee. Professor Galler also is Senior Tax Counsel to the New York City law firm Curtis, Mallet-Prevost, Colt & Mosle, where she consults in the areas of international taxation, corporate taxation, administrative practice and court procedure.

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Professor Mitchell Gans

Rivkin Radler Distinguished Professor of Law - Before joining the Hofstra faculty, Professor Gans had been an associate in the Tax and Trust and Estates Departments at the New York City law firm of Simpson, Thacher & Bartlett and law clerk to Associate Judge Jacob D. Fuchsberg, New York State Court of Appeals. He is an Academic Fellow at the American College of Trust and Estate Counsel.

GUEST SPEAKERS

Jonathan Blattmachr

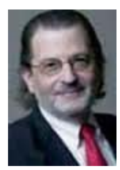
Jonathan Blattmachr brings over 35 years of experience in trusts and estates law. Jonathan has been recognized as one of the country's most creative trusts and estates lawyers.

Kevin Quinn – Chernoff Diamond

Partner in the Health & Benefits and the Transaction Services divisions. Leading a talented team of Employee Benefit consultants, he assists clients in creating sophisticated financial and strategic benefits designs while providing client-specific solutions to benefits challenges facing the middle-market employer. He has extensive knowledge of the Affordable Care Act provisions and its impact on plan sponsors.

Jill Bergman – Chernoff Diamond

As a Certified Employee Benefits Specialist®, Jill monitors federal and state level employee benefit plan legislation and regulations to help clients understand and comply with the ever-changing health and welfare plan requirements as well as continuing to closely watch and report on the progress of healthcare reform implementation under the Affordable Care Act (ACA).



Sanford J. Schlesinger - Schlesinger Gannon & Lazetera LLP

Sanford is a nationally recognized expert in the areas of estate and tax planning, estate administration, family-owned business planning, charitable planning and all related areas. He also handles all aspects of contested and litigated estate and trust matters.

Jerome M. Hesch – Notre Dame

Jerome M. Hesch is the Director of the Notre Dame Tax and Estate Planning Institute, on the Tax Management Advisory Board, a Fellow of ACTEC, has published numerous articles, Tax Management Portfolios, and co-authored a law school casebook on Federal Income Taxation, now in its fourth edition.

Lori A. Sullivan

Lori A. Sullivan is the Principal Law Clerk to the Honorable Edward W. McCarty III, Surrogate of Nassau County. She is a member of the New York State Bar Association Trusts and Estates Section, is a Vice-Chair of the Estate Planning Committee and has frequently lectured on estate litigation and related topics for the New York State Bar Association, Nassau County Bar Association and Suffolk County Bar Association. Lori is also a Co-Vice-Chair of the Surrogate's Court Committee of the Nassau County Bar Association.

Sharon L. Klein – Wilmington Trust

Sharon L. Klein is Managing Director of Family Office Services & Wealth Strategies at Wilmington Trust, NA. She has over 20 years' experience in the area of trusts and estates and is a nationally recognized speaker and author on trust & estate issues.

MAURICE A. DEANE SCHOOL OF LAW

HOFSTRA LAW

To the students, alumni, faculty and staff of the Maurice A. Deane School of Law at Hofstra University, the law is not just something to be studied — it is to be lived. It informs our careers, our lives and our interactions with fellow citizens. It is the means by which we make an impact in the world.

Courts, law firms and employers recognize the significance of a Juris Doctor (J.D.) from Hofstra Law, or a degree from our joint J.D./M.B.A. and J.D./M.P.H. programs, because they know our graduates are renowned for their legal knowledge, preparedness and poise.

ML Meltzer Lippe

Meltzer Lippe is a law firm combining the best features of small firms with lawyers from major metropolitan law firms. It functions in a full range of business areas: tax, corporate, real estate, labor and employment, commercial litigation and social media and privacy law, as well as wealth planning for high net worth individuals and trusts and estates.

STEP

Long Island

ADVISING FAMILIES ACROSS GENERATIONS

STEP is the worldwide professional association for those advising families across generations. STEP's mission is to help families plan their assets across generations by promoting high professional standards; educating professionals; connecting advisors and families globally; informing public policy; and acting in the public interest. For more information or to become a member of The Society of Trust and Estate Practitioners please visit our website www.step.org or contact Stacey Harris, STEP Long Island Coordinator at STEPLongisland@mlg.com

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Kindly RSVP below.

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☐ I will attend Day 1 – May 20, 2015
"Estate Planning for the Current Economic Climate"

☐ I will attend Day 2 – May 21, 2015
"Planning for Owners of Business and Real Estate"

☐ I will attend Day 1 via Webinar May 20, 2015

☐ I will attend Day 2 via Webinar May 21, 2015

☐ Dietary restrictions (if any): ______________________

$25 Per Person/Per Day
(includes breakfast and lunch)

Please make Checks *Payable to*
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