48

November 9-11, 2022

VIRTUAL PROGRAM

NOTRE DAME®
TAX & ESTATE PLANNING INSTITUTE

100% ONLINE PROGRAM THIS YEAR

Participate in "real-time" wherever you are located

View recordings of sessions at your convenience after the Institute

Program will be modified to fully reflect any legislative developments affecting the estate tax.

INTRODUCTION

Due to continuing health concerns, the 2022 Institute will again be delivered exclusively online, allowing one to participate wherever located. Participants can remotely view live presentations, with the virtual format providing the opportunity for real-time Q&A with the speakers. As part of the registration fee, participants will also have access to video recordings for all 27 sessions on a secure website for nine months after the Institute, allowing you to view a session that may have taken place concurrently with a session you watched "live," and also permitting you to see sessions if you were not able to devote the entire day to the program.

The Institute will offer practical topics, relevant for a broad range of clients, even for clients not exposed to the estate tax. Several sessions will cover income tax planning techniques available for appreciated assets owned by individuals and for assets owned by irrevocable trusts.

Given the recent lawsuits filed against estate planners for not recommending a planning technique or for not considering the concerns of all the family members, two of the sessions will consider defensive practices the planner can undertake when proposing a planning technique to a client and what to consider when implementing a complex plan that will impact multiple family members (e.g., who is the client?).

By allocating 60 minutes to each session, the speakers will be able to devote time to provide a brief review of the fundamental principles that a drafting recommendation or that a planning technique relies upon. Other topics are designed to evaluate which planning technique is best suited for a particular client.

The Institute is known for its extensive and practical written materials, which will be available in downloadable form (or, for an additional charge, in print form). Our speakers are encouraged to use numerical examples to explain how a planning technique accomplishes its objectives. The participant can then use the speaker's numerical illustrations to communicate the planning technique to a potential client in an understandable manner.

We hope that the virtual format will be of benefit to those of you who regularly attend and will also enable those who have not attended the Institute in person to participate this year.

FACULTY

Stephen Akers
Bessemer Trust
~ Dallas, TX

Todd Angkatavanich
McDermott, Will & Emory
~ New York, NY

David Berek
Mayer Brown LLP
~ Chicago, IL

Turney Berry
Wyatt, Tarrant & Combs, LLP
~ Louisville, KY

Gerry Beyer
Texas Tech University School of Law
~ Lubbock, TX

Jonathan Blattmachr
Pioneer Wealth Partners LLP
~ Garden City, NJ

Austin Bramwell
Milbank
~ New York, NY

Stephen Breitstone
Meltzer, Lippe, Goldstein & Breitstone LLP
~ Mineola, NY

Andrea Chomakos
McGuireWoods LLP
~ Charlotte, NC

Gail Cohen
Fiduciary Trust Company International
~ Boca Raton, FL

Kristen Curatolo
Kirkland & Ellis LLP
~ New York, NY

Nickolas K. Davidson
Ernst & Young LLP
~ Washington, DC

Christopher Denicolo
Gassman, Crotty & Denicolo, P.A.
~ Clearwater, FL

Brad Dillon
UBS Financial Services Inc.
~ New York, NY

Elizabeth Forspan
Forspan Klear LLP
~ Great Neck, NY

Charles "Skip" Fox
Retired
~ Charlottesville, VA

Adam S. Garber
Levenfeld Pearlstein, LLC
~ Chicago, IL

Joseph P. Garin
Lipson Neilson, P.C.
~ Las Vegas, NV

Alan Gassman
Gassman, Crotty & Denicolo P.A.
~ Clearwater, FL

Sandra Glazier
Lipson Neilson, P.C.
~ Bloomfield Hills, MI

David Handler
Kirkland & Ellis LLP
~ Chicago, IL

Louis S. Harrison
Harrison & Held, LLP
~ Chicago, IL

Kim Kamin
Gresham Partners LLC
~ Chicago, IL

Lawrence Katzenstein
Thompson Coburn LLP
~ St. Louis, MO

Robert Keebler
Keebler & Associates LLP
~ Green Bay, WI

Brandon Ketron
Gassman Crotty & Denicolo P.A.
~ Clearwater, FL

Amanda Koplin
Koplin Consulting
~ San Antonio, TX

Steve Kriz
Levenfeld Pearlstein, LLC
~ Chicago, IL

Susan Lipp
Informa Connect
~ New York, NY

Christiana Lazo
Kirkland & Ellis LLP
~ New York, NY

Kevin Matz
Arent Fox Schiff LLP
~ New York, NY

Edwin Morrow
Huntington National Bank
~ Cincinnati, OH

Kelly M. Perez
JP Morgan Private Bank
~ Dallas, TX

John Porter
Baker Botts LLP
~ Houston, TX

Charles "Clary" Redd
Stinson LLP
~ St. Louis, MO

Martin Shenkman
Martin M. Skenkman, PC
~ Fort Lee, NJ

Stacy E. Singer
Northern Trust
~ Chicago, IL

Jennifer E. Smith
McCollom, D'Emillo, Smith, Uebler, LLC
~ Wilmington, DE

Jessica D. Soojian
Milbank
~ New York, NY

Bruce Stone
Goldman, Felcoski & Stone, P.A.
~ Coral Gables, FL

Domingo P. Such III
Perkins Coie LLP
~ Chicago, IL

Fredrick Weber
Kirkland & Ellis LLP
~ Chicago, IL

Howard Zaritsky
Retired
~ Rapidan, VA

48 FORTY-EIGHTH ANNUAL NOTRE DAME® TAX & ESTATE IN

WEDNESDAY

NOVEMBER 9, 2022 — **3 credit hours**

1:40 - 1:45 pm (5 mins):
Greeting
~ Jerome M. Hesch

1:45 - 2:45 pm | Session 1 (60 mins):
Qualified Opportunity Zone Funds From A to OZ: A Primer on the Tax Rules that Apply to QOZ Funds
~ Kevin Matz

3:00 - 5:00 pm | Session 2 (120 mins):
A Deep Dive into the Proposed (or Possible Final) SECURE Act Regulations
~ Christopher Denicolo & Brandon Ketron

THURSDAY

NOVEMBER 10, 2022 — **7 credit hours - 2 hours ethics**

8:00 - 8:10 am :
Welcoming Ceremonies
~ Jerome M. Hesch

8:10-10:10 am | Session 3 (120 mins):
Current Developments of Importance to Estate Planners
~ Stephen Akers & Howard Zaritsky

choose from the following sessions which are scheduled to run concurrently

A

10:20 - 11:20 am | Session 4A (60 mins):
To Reimburse or Not to Reimburse? Grantor Trust Reimbursement Statutes Offer Solutions to the Trustor's Income Tax Woes, but Beware of the "Burn"
~ Kristen Curatolo & Jennifer Smith

11:30 am - 12:30 pm | Session 5A* (60 mins):
Dealing With Clients in Different Stages of Diminished Capacity
~ Elizabeth Forspan

1:30 - 2:30 pm | Session 6A (60 mins):
Clawing Clients Out of Clawback: Understanding the New Anti-abuse Rules
~ Brad Dillon

2:40 - 3:40 pm | Session 7A (60 mins):
SCIN Deep: A Deep Dive on Planning with Self-cancelling Installment Notes and Private Annuities
~ Adam Garber & Steven Kriz

4:00 - 5:00 pm | Session 8A* (60 mins):
Ethics Issues When Working With Blended Families
~ Susan Lipp (Moderator), Sandra Glazier, Kim Kamin, Louis Harrison & Martin Shenkman

B

10:20 - 11:20 am | Session 4B (60 mins):
I Like My Business Best, My Employees Second Best, and the Government Not at All: How To Consider Employees and a Company Legacy in the Estate Plan
~ Louis Harrison

11:30 am - 12:30 pm | Session 5B* (60 mins):
Surviving the Morass of Ethical Problems in Representing Multiple Clients in Complex Estate Planning
~ Charles "Skip" Fox & Bruce Stone

1:30 - 2:30 pm | Session 6B (60 mins):
Anticipating Will Contests and How to Avoid Them
~ Gerry Beyer

2:40 - 3:40 pm | Session 7B (60 mins):
Insurance Funded Buy-sell Agreements: Should the Life Insurance Policies Be Owned by the Operating Business or in a Separate Entity?
~ Edwin Morrow

4:00 - 5:00 pm | Session 8B* (60 mins):
Addressing Lawyer Mental Health Issues in Your Practice
~ Alan Gassman, Joseph Garin & Amanda Koplin

*** ethics credits**

ISTITUTE

Wednesday: 3 credit hours
Thursday: 7 credit hours - 2 hours ethics
Friday: 7 credit hours
TOTAL PROGRAM: 17 CREDIT HOURS - 2 HOURS ETHICS
(see details on Continuing Education on back)

FRIDAY

NOVEMBER 11, 2022 — **7 credit hours**

choose from the following sessions which are scheduled to run concurrently

A	B
8:00 - 9:00 am | Session 9A (60 mins): Preferred Partnerships: Practical Uses for Encumbered Real Estate and Refinancing the Real Estate *~ Stephen Breitstone*	**8:00 - 9:00 am | Session 9B** (60 mins): Defensive Practices When Recommending an Estate Planning Proposal *~ Sandra Glazier & Martin Shenkman*
9:10 - 10:10 am | Session 10A (60 mins): The Wealth Transfer Tax Practitioner's Obligations to the Tax System: Is Planning Advice a Tax Opinion? *~ Austin Bramwell & Jessica Soojian*	**9:10 - 10:10 am | Session 10B** (60 mins): A Potpourri of Charitable Planning Tricks and Traps *~ Lawrence Katzenstein*
10:20 - 11:20 am | Session 11A (60 mins): The Proposed Section 2053 Regulations: Does Its Present Value Approach End Graegin Loans? *~ Jonathan Blattmachr & Robert Keebler*	**10:20 - 11:20 am | Session 11B** (60 mins): RUFADAA; Bitcoin and Fiduciaries: Finding the True Meaning of "Digital Assets" in Trusts and Estates *~ Stacy Singer & Fredrick Weber*
11:30 am - 12:30 pm | Session 12A (60 mins): State Income Taxation of Trusts: Challenges and Opportunities *~ David Berek & Andrea Chomakos*	**11:30 am - 12:30 pm | Session 12B** (60 mins): Planning for Marriage, Migration, and (Legislative or Family) Mayhem *~ David Handler & Christiana Lazo*
1:30 - 2:30 pm | Session 13A (60 mins): Symbiotic Relationships Between Family Limited Partnerships and Family Offices: The Intersection of § 2036 With §§ 162 and 2701 When Evaluating and Structuring FLPs and Profits Interests *~ Todd Angkatavanich & Nickolas Davidson*	**1:30 - 2:30 pm | Session 13B** (60 mins): A View From the Trenches: Current Issues in Estate and Gift Tax Audits and Litigation *~ John Porter*
2:40 - 3:40 pm | Session 14A (60 mins): Evaluating Estate Planning Techniques in a Rising Interest Rate Environment *~ Kelly Perez*	**2:40 - 3:40 pm | Session 14B** (60 mins): Using Non-grantor Trusts: Assessing Income Tax Benefits and Issues Related to Assignment of Income, State Income Taxes, Salt Deductions and Installment Sales *~ Domingo Such III*
3:50 - 5:00 pm | Session 15A (70 mins): Notre Dame 2022: Review of the Conference Presentations and Key Takeaways *~ Turney Berry & Charles "Clary" Redd*	**3:50 - 5:00 pm | Session 15B** (70 mins): The Educational Dynasty Trust: Passing On 529 Tax Free Income From Generation to Generation *~ Gail Cohen*

*** ethics credits**

Does more than one session during a concurrent time period look interesting? No problem! All sessions will be recorded and we plan to make them available at no additional charge for online viewing by attendees after the Institute.

Program is subject to change and will be modified to reflect any legislative developments affecting estate tax.

PROGRAM INFORMATION

The Institute will be held November 9, 10 and 11, 2022. Due to the ongoing Covid-19 situation, this year's program will once again be presented exclusively online via Zoom classrooms.

This program will use Eastern Time (same as New York City).

REGISTER ONLINE AT:

http://law.nd.edu/estateplanning

Continuing Education Certification

For those attendees desiring certification of attendance at the program, the Institute will issue certificates of attendance with respect to the sessions viewed in real-time via Zoom. Attendees may be required to confirm their real-time participation in these sessions by responding to prompts integrated into the online delivery system or otherwise. Due to practical limitations, the Institute will seek pre-approval, and report attendance, only with respect to those accrediting agencies for which there are a significant number of attendees seeking credit. The program will afford up to 17 actual hours of continuing education in this manner, including up to 2 hours of ethics. Each continuing education accrediting agency determines the number of continuing education hours (including ethics) it will accept for accreditation. While the Institute intends to make recordings of all sessions available to attendees after the Institute (enabling, for example, an attendee to later watch a session that conflicted with the "real time" session the attendee participated in), the Institute is unable to track or confirm post-Institute self-viewing of these recordings. Attendees are advised to contact their accrediting agency to determine how much, if any, continuing education credit is available for this post-Institute self-viewing.

Registration and Availability of Materials

All registration is done online at http://law.nd.edu/estateplanning, and should be done by October 9 to assure your place. The fee for the Institute is $840, which includes real-time participation via Zoom in one session per time period of the Institute, as well as access after the Institute to online video recordings of all sessions (access to these post-Institute recordings may be available for a limited time, and may be subject to technological limitations). In addition, your registration fee includes online access to electronic versions of the extensive course outlines, made available for download in advance of the Institute. Physical copies of these materials are available for an additional fee, which includes the delivery cost ($95 for a set of printed books, and $35 for a flash drive). In order to enable delivery of these optional physical materials to you prior to the Institute, you must register by October 9, 2022 (registrations after that date will still be accepted but will have access to the optional physical materials only while limited supplies last). Registrations are cancellable and refundable (less a $45 processing fee) until October 9, 2022.

Confirmations

Confirmations will be emailed.

System Requirements:

- Must have internet connection
- Must be logged into a valid Zoom account, which shares the same email address used during registration
- Must be using the latest version of Zoom's App
- Due to certification concerns, connecting to the Institue via telephone will not be an available option

Technical Support:

Technical support to assist with connecting to Zoom meeting sessions will be available on the day of the program. One week prior to the program an informational packet will be emailed containing basic logistic and technical information. Included will be a basic troubleshooting guide as well as direct contact information to gain assistance if required on the day of the program.

UNIVERSITY OF
NOTRE DAME

Notre Dame, Indiana 46556

48

November 9-11, 2022

VIRTUAL PROGRAM

NOTRE DAME®
TAX & ESTATE PLANNING INSTITUTE

48 FORTY-EIGHTH ANNUAL NOTRE DAME® TAX & ESTATE INSTITUTE

Wednesday: 3 credit hours
Thursday: 7 credit hours - 2 hours ethics
Friday: 7 credit hours
TOTAL PROGRAM: 17 CREDIT HOURS - 2 HOURS ETHICS
(see details on Continuing Education on back)

WEDNESDAY

NOVEMBER 9, 2022 — **3 credit hours**

1:40 - 1:45 pm (5 mins):
Greeting
~ *Jerome M. Hesch*

1:45 - 2:45 pm | Session 1 (60 mins):
Qualified Opportunity Zone Funds From A to OZ: A Primer on the Tax Rules that Apply to QOZ Funds
~ *Kevin Matz*

3:00 - 5:00 pm | Session 2 (120 mins):
A Deep Dive into the Proposed (or Possible Final) SECURE Act Regulations
~ *Christopher Denicolo & Brandon Ketron*

THURSDAY

NOVEMBER 10, 2022 — **7 credit hours - 2 hours ethics**

8:00 - 8:10 am:
Welcoming Ceremonies
~ *Jerome M. Hesch*

8:10-10:10 am | Session 3 (120 mins):
Current Developments of Importance to Estate Planners
~ *Stephen Akers & Howard Zaritsky*

choose from the following sessions which are scheduled to run concurrently

A	B
10:20 - 11:20 am | Session 4A (60 mins): To Reimburse or Not to Reimburse? Grantor Trust Reimbursement Statutes Offer Solutions to the Trustor's Income Tax Woes, but Beware of the "Burn" ~ *Kristen Curatolo & Jennifer Smith*	**10:20 - 11:20 am | Session 4B** (60 mins): I Like My Business Best, My Employees Second Best, and the Government Not at All: How To Consider Employees and a Company Legacy in the Estate Plan ~ *Louis Harrison*
11:30 am - 12:30 pm | Session 5A* (60 mins): Dealing With Clients in Different Stages of Diminished Capacity ~ *Elizabeth Forspan*	**11:30 am - 12:30 pm | Session 5B*** (60 mins): Surviving the Morass of Ethical Problems in Representing Multiple Clients in Complex Estate Planning ~ *Charles "Skip" Fox & Bruce Stone*
1:30 - 2:30 pm | Session 6A (60 mins): Clawing Clients Out of Clawback: Understanding the New Anti-abuse Rules ~ *Brad Dillon*	**1:30 - 2:30 pm | Session 6B** (60 mins): Anticipating Will Contests and How to Avoid Them ~ *Gerry Beyer*
2:40 - 3:40 pm | Session 7A (60 mins): SCIN Deep: A Deep Dive on Planning with Self-cancelling Installment Notes and Private Annuities ~ *Adam Garber & Steven Kriz*	**2:40 - 3:40 pm | Session 7B** (60 mins): Insurance Funded Buy-sell Agreements: Should the Life Insurance Policies Be Owned by the Operating Business or in a Separate Entity? ~ *Edwin Morrow*
4:00 - 5:00 pm | Session 8A* (60 mins): Ethics Issues When Working With Blended Families ~ *Susan Lipp (Moderator), Sandra Glazier, Kim Kamin, Louis Harrison & Martin Shenkman*	**4:00 - 5:00 pm | Session 8B*** (60 mins): Addressing Lawyer Mental Health Issues in Your Practice ~ *Alan Gassman, Joseph Garin & Amanda Koplin*

* ethics credits

FRIDAY

NOVEMBER 11, 2022 — **7 credit hours**

choose from the following sessions which are scheduled to run concurrently

A	B
8:00 - 9:00 am | Session 9A (60 mins): Preferred Partnerships: Practical Uses for Encumbered Real Estate and Refinancing the Real Estate ~ *Stephen Breitstone*	**8:00 - 9:00 am | Session 9B** (60 mins): Defensive Practices When Recommending an Estate Planning Proposal ~ *Sandra Glazier & Martin Shenkman*
9:10 - 10:10 am | Session 10A (60 mins): The Wealth Transfer Tax Practitioner's Obligations to the Tax System: Is Planning Advice a Tax Opinion? ~ *Austin Bramwell & Jessica Soojian*	**9:10 - 10:10 am | Session 10B** (60 mins): A Potpourri of Charitable Planning Tricks and Traps ~ *Lawrence Katzenstein*
10:20 - 11:20 am | Session 11A (60 mins): The Proposed Section 2053 Regulations: Does Its Present Value Approach End Graegin Loans? ~ *Jonathan Blattmachr & Robert Keebler*	**10:20 - 11:20 am | Session 11B** (60 mins): RUFADAA; Bitcoin and Fiduciaries: Finding the True Meaning of "Digital Assets" in Trusts and Estates ~ *Stacy Singer & Fredrick Weber*
11:30 am - 12:30 pm | Session 12A (60 mins): State Income Taxation of Trusts: Challenges and Opportunities ~ *David Berek & Andrea Chomakos*	**11:30 am - 12:30 pm | Session 12B** (60 mins): Planning for Marriage, Migration, and (Legislative or Family) Mayhem ~ *David Handler & Christiana Lazo*
1:30 - 2:30 pm | Session 13A (60 mins): Symbiotic Relationships Between Family Limited Partnerships and Family Offices: The Intersection of § 2036 With §§ 162 and 2701 When Evaluating and Structuring FLPs and Profits Interests ~ *Todd Angkatavanich & Nickolas Davidson*	**1:30 - 2:30 pm | Session 13B** (60 mins): A View From the Trenches: Current Issues in Estate and Gift Tax Audits and Litigation ~ *John Porter*
2:40 - 3:40 pm | Session 14A (60 mins): Evaluating Estate Planning Techniques in a Rising Interest Rate Environment ~ *Kelly Perez*	**2:40 - 3:40 pm | Session 14B** (60 mins): Using Non-grantor Trusts: Assessing Income Tax Benefits and Issues Related to Assignment of Income, State Income Taxes, Salt Deductions and Installment Sales ~ *Domingo Such III*
3:50 - 5:00 pm | Session 15A (70 mins): Notre Dame 2022: Review of the Conference Presentations and Key Takeaways ~ *Turney Berry & Charles "Clary" Redd*	**3:50 - 5:00 pm | Session 15B** (70 mins): The Educational Dynasty Trust: Passing On 529 Tax Free Income From Generation to Generation ~ *Gail Cohen*

* ethics credits

Does more than one session during a concurrent time period look interesting? No problem! All sessions will be recorded and we plan to make them available at no additional charge for online viewing by attendees after the Institute.

Program is subject to change and will be modified to reflect any legislative developments affecting estate tax.