Featuring: Discussion of the IRS's Recently Issued Proposed Regulations Under Section 2704 Restricting Valuation Discounts!
Choose from the following sessions which are scheduled to run concurrently

**WEDNESDAY** September 16, 2015

8:00 a.m. - 5:30 p.m. Wednesday Afternoon Informal Bonus (No Credits): What Every Estate Planner Needs to Know About ESOPs, Especially the Needed Financial Analysis

**THURSDAY** September 17, 2015

8:00 a.m. Welcoming Ceremonies

8:10 a.m. - Break

8:15 a.m. – Session 1A (60 mins)

The 203 Best And Worst Planning Ideas For Your Client’s Retirement Benefits

- Natalie Choute

9:15 a.m. – Session 2A (60 mins)

Decanting And Trust Reformations After The Issuance of the Model Act

- Diane Zygdel

10:15 a.m. – Break

10:30 a.m. – Session 3A (60 mins)

Part I: Understanding Illustrations, Design Opportunities And Financial Evaluation Of Whole Life, Universal and Variable And Equity Indexed Life Insurance

- Rebecca Ryan, Alan Gausman and Bill Boeroma

11:30 a.m. – Session 4A (60 mins)

Part II: Understanding Illustrations, Design Opportunities And Financial Evaluation Of Whole Life, Universal and Variable And Equity Indexed Life Insurance

- Rebecca Ryan, Alan Gausman, Bill Boeroma, Daen Wombwell and Michael Hallaman

12:30 p.m. Luncheon - Sponsored by South Dakota Trust

1:45 p.m. – Session 5A (60 mins) "ethics"

Part I: Undue Influence: Recognizing It, Insulating and Planning Against It and Litigating It

- Sandra Glazier, Tom Dixon and Tom Sweeney

2:45 p.m. – Session 6A (60 mins)

Part II: Undue Influence: Recognizing It, Insulating and Planning Against It and Litigating It

- Sandra Glazier, Tom Dixon and Tom Sweeney

3:45 p.m. – Break

4:00 p.m. – Session 7A (60 mins)

The Most Important Elements, Clauses and Ideas for Modern Trust Design

- David Handler, David Herzog and Benetta Jernon

5:00 p.m. – Session 8A (60 mins)

Practical Advice for Trust Design: A Holistic Perspective from the Trusts & Estates Advisory Board

- Kim Kamin, David Handler, Radd Riebe and Stacy Stinger

1:45 p.m. – Session 5B (60 mins) "ethics"

What Mom and Dad Really Wanted: Interpreting the Settlement's Intent Within the Trust

- Pam Lucina and Barbara Grayson

2:45 p.m. – Session 6B (60 mins)

The Known and Largely Unknown Estate and Income Tax Planning from Just Before Death to Afterwards

- Martin Shenkman

3:45 p.m. – Break

4:00 p.m. – Session 7B (60 mins)

Estate Planning to Elder Law: It’s as Natural as Growing Old

- Lou Pierre

5:00 p.m. – Session 8B (60 mins)

A “Reality of Sale” Analysis of Installment Sales to Grantor Trusts: Properly Structured, the Best Transfer Tax Strategy

- Michael Mulligan

**FRIDAY** September 18, 2015

8:00 a.m. – Session 9 (60 mins)

Current Developments of Importance to Estate Planners

- Professor Jeffrey Pernell, Atlanta, Georgia

8:10 a.m. – Break

8:15 a.m. – Session 10A (60 mins)

Evaluating The Success Or Failure of IDGTs, Freezing and the Decision to Use the Marital Deduction or the Credit Shelter Trust

- Professor Jeffrey Pernell

9:00 a.m. – Session 10B (60 mins)

Exercising Powers of Appointment: Impact on Beneficiaries, Selected Property and Tax Concerns

- Adam Sorenson

10:00 a.m. – Break

10:15 a.m. – Session 11A (60 mins)"ethics"

Business Succession Planning: Maintaining Family Harmony and Dealing with Conflicts Among the Family

- Patrick Emmnerling

10:15 a.m. – Session 11B (60 mins)"ethics"

Forcing Beneficiaries to Use Mediation or Arbitration

- Jonathan Blattmacher

11:15 a.m. – Session 12A (60 mins)

The 30,000 Foot View: A Potpourri of Transfer Tax Issues on the IRS Radar Screen

- John Porter

11:15 a.m. – Session 12B (60 mins)

What Every Tax Professional Needs to Know about Social Security Retirement, Dependent and Disability Benefits

- Matthew Sonnen

12:15 p.m. Luncheon – Session 13 (60 mins)

Individual Tax Reform: Recent Efforts, Areas of Consensus and Areas of Concern

- Steve Baxley

1:15 p.m. – Session 14A (60 mins)

Business Succession Planning: Sales Under Buyouts, Sales to Third Parties and Passing the Business on to the Next Generation

- Eric Mamerfield

2:15 p.m. – Session 15A (60 mins)

Estate Planning from Just Before Death to Afterwards

- Karen Yates

3:15 p.m. – Break

3:30 p.m. – Session 16B (60 mins)

Your GPS On Moving To A Lower Tax State, Part 1: Tax Landscape, Overview Of Residence, Domicile and Specific State Laws

- Tye Klooster, Karin Prangley and Stuart Kohn

4:30 p.m. – Session 17B (60 mins)

Your GPS On Moving To A Lower Tax State, Part 2: Applicable Case Law, Checklists for How to Change Residence/Domicile and How Much You Can Really Save

- Tye Klooster, Karin Prangley and Stuart Kohn
With the permanence of the $5,000,000 exemptions, the Annual Notre Dame Tax & Estate Planning Institute has and will continue to present topics that are relevant regardless of whether or not a family is exposed to the estate tax. In addition to estate planning topics for high net worth individuals, the Institute devotes sessions to income tax planning techniques that provide immediate tax benefits that need not wait until one’s death. This year you will notice that topics that are related to each other have been clustered together so that each presentation can relate to and build upon what was presented the hour before. This will also enable attendees who may not have an extensive background to progress through the first session, covering fundamentals immediately before a more advanced presentation. For the cluster on the use of partnerships for estate planning, the first session will cover the fundamental partnership tax principles integral to important partnership estate planning techniques. Likewise, the sessions on drafting trusts will use the progressive approach so that these topics can be coordinated.

In the past, the Institute typically devoted only an hour to a topic that requires a more extensive analysis. Therefore, we devoted two sessions to a topic that required more time so that the speaker can first cover the background and then provide more in depth coverage as illustrated from the two sessions devoted to evaluating life insurance policies. The objective is to provide the skills needed to evaluate a life insurance proposal so that one can independently determine its appropriateness for their particular client. Similarly, the sessions devoted to undue influence will include valuable insights on how to recognize, protect against and litigate matters involving undue influence.

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The Institute will be held September 17 and 18, 2015, at South Bend’s Century Center on the banks of the St. Joseph River in downtown South Bend, Indiana, at 120 South St. Joseph Street.

South Bend uses Eastern Time (same as New York City)

Continuing Education Certification
For those attendees desiring certification of attendance at the program, the Institute will provide attendance logs and will issue certificates of attendance. The program will afford up to 17.00 actual hours of continuing education, including up to 2.00 hours of ethics. Each continuing education accrediting agency determines the number of continuing education hours (including ethics hours) it will accept for accreditation.

Registration
If you register online prior to the start of the Institute, the fee is $725.00. The fee for the Institute is $755.00 if you submit a paper application and pay in advance (refundable if written notice of cancellation is received not later than August 16, 2015, by the Notre Dame Conference Center, 115 McKenna Hall, Notre Dame, Indiana 46556), and $765.00 if paid at the time of the Institute. Single day registration is $445.00 (or $455.00 at the door or if you submit a paper application.) The fee includes continental breakfasts, refreshments, luncheons, the reception following the program on Thursday and the lecture outlines. Questions? Telephone (574) 631-6691; FAX (574) 631-8083; email, dboulac@nd.edu.

Audio CDs and Lecture Outlines
If you are not attending, you may purchase materials online or by mail using the attached form with payment. Lecture outlines alone may be purchased onsite for $175.

Confirmations
Confirmations will be emailed.

Lodging
Limited lodging is available at group rates. Contact the hotels directly and ask for the Institute’s group block rate. For lodging assistance and alternatives, call 1-800-828-7881 (the Convention and Visitors Bureau).

Note: Conference registration is required for hotel group rates.

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If you are not attending, you may purchase materials online or by mail using the attached form with your registration fee paid. Audio CDs and Lecture Outlines are available for purchase at the Institute for $175. Lecture outlines alone may be purchased onsite for $175.

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Thursday and Friday, September 17-18, 2015

We appreciate your interest in the Notre Dame program and wanted you to have this priority notice of the program for 2015. There are concurrent sessions. All sessions will be audio recorded and available for purchase.

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Dietary Restrictions (please list, if any) _______________________________________________________________________________________

Wednesday, Sept. 16th
□ 3:30 – 5:30 pm - What Every Estate Planner Needs to Know - Veale - Please note, no CE available for this informal bonus session.

Thursday, Sept. 17th (indicate choice)
8:15-9:15 am - 203 Best and Worst Planning Ideas (1A) - Choue
8:15-9:15 am - Integrating Income Tax & Estate Planning (1B) - Tucker
9:15-10:15 am - Decanting and Trust Reformations (2A) - Zeydel
9:15-10:15 am - Part 1: Understanding Partnership Capital Accounts and Special Allocations (2B) - Ward/Dees/Angkatavanich
10:30–11:30 pm - Part 1: Life Insurance (3A) - Ryan/Gassman/Boersma
10:30–11:30 pm - Part 2: The Preferred Partnership Freeze and the Reverse Freeze (3B) - Ward/Dees/Angkatavanich
11:30–12:30 pm - Part 2: Life Insurance (4A) - Ryan/Gassman/Boersma/Wombwell/Halloran
11:30–12:30 pm - Part 3: Planning Applications for Carried Interests, Private Equity & Hedge Fund Partners (4B) - Ward/Dees/Angkatavanich
12:30-1:45 pm - Luncheon
1:45–2:45 pm - Part 1: Undue Influence (5A) - Glazier/Dixon/Sweeney
4:30–5:30 pm - Part 1: Undue Influence (6A) - Glazier/Dixon/Sweeney
4:30–5:30 pm - Part 2: The Known and Largely Unknown (6B) - Shenkman
5:00-6:00 pm - Modern Trust Design (7A) - Handler/Hertzig/Jenson
5:00-6:00 pm - Estate Planning to Elder Law (7B) - Piroto
5:00-6:00 pm - Pictorial Advice for Trust Design (8A) - Kamin/Handler/Riebe/Singer
5:00-6:00 pm - Analysis of Installment Sales (8B) - Mulligan

Friday, Sept. 18th (indicate choice)
9:00–10:00 am - Evaluating Success and Failure (10A) - Pennell
9:00–10:00 am - Exercising Powers of Appointment (10B) - Sherman
10:15–11:15 am - Business Succession Planning: Maintaining Family Harmony (11A) - Emmerling
10:15–11:15 am - Forcing Beneficiaries to Use Mediation or Arbitration (11B) - Blattmachr
11:15–12:15 pm - The 30,000 Foot View (12A) - Porter
11:15–12:15 pm - What Every Tax Professional Needs to Know (12B) - Sommer
12:15-1:15 pm - Luncheon: Individual Tax Reform (13) - Bailey
1:15–2:15 pm - Business Succession Planning: Sales and Passing the Business on (14A) - Mutterfeld
1:30–2:30 pm - A Guide to Pre and Post Nuptial Marital Agreements (14B) - Kamin/Harmon
2:15–3:15 pm - Enhancing Your Client's Estate Planning (15A) - Yates
2:15–3:15 pm - Trust Mms Selection and Design Opportunities (15B) - Berry
3:30–4:30 pm - Integrating Asset Protection into Your Estate Planning Practice (16A) - Sogman
3:30–4:30 pm - Part 1: Your GPS on Moving to a Lower Tax State (16B) - Klooster/Prangley/Kohn
4:30–5:30 pm - Creative Estate Planning Strategies Using Lifetime QTIPs (17A) - Karjianan
4:30–5:30 pm - Part 2: Your GPS on Moving to a Lower Tax State (17B) - Klooster/Prangley/Kohn
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