49

September 20-22, 2023

SOUTH BEND, INDIANA

NOTRE DAME®
TAX & ESTATE PLANNING INSTITUTE

Century Center
South Bend, Indiana | September 20-22, 2023

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

INTRODUCTION

We are pleased the 49th Annual Institute will return to an in-person program this year and look forward to seeing everyone in South Bend. As in the past, the Institute offers topics that cover both transfer tax savings and practical topics, relevant for a broad range of clients, even for clients who are not exposed to the estate tax. Two sessions focus on what to expect during an audit of gift and estate tax returns, the new approaches the IRS has been taking in its audits, and how to respond during the audit. Two other sessions address factors and objectives that need to be considered when drafting long-term trusts and what trust jurisdiction can best accomplish these objectives. Because the treatment of trustees under the grantor trust rules are different form the treatment of trustees for the gift and estate taxes, another topic will address the circumstances when a spouse or a descendant can be a trustee without estate tax exposure. Another session addresses a topic not often covered—the use of the preferred partnership for encumbered real estate to create income tax savings and how these income tax savings can be increased if the underlying real estate is refinanced before the owner of the preferred partnership interest dies.

By allocating 60 minutes to each session, the speakers will be able to provide a brief review of the fundamental principles and factual background a topic will be using.

Our speakers are encouraged to use numerical examples when explaining how a planning technique accomplishes its tax savings objectives. The participant can use the speaker's examples to communicate the planning technique to a potential client in an understandable manner.

We hope that our broad range of practical and useful sessions will be of value to you as we return to the commaradarie of our in-person Institute.

FACULTY

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

Jonathan Blattmachr
Pioneer Wealth Partners LLP
~ Garden City, NJ

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~ Bloomfield Hills, MI

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~ Chicago, IL

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Harrison & Held, LLP
~ Chicago, IL

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~ Dallas, TX

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~ Wilmington, DE

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~ St. Louis, MO

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~ Los Angeles, CA

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Martin M. Skenkman, PC
~ Fort Lee, NJ

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JP Morgan Private Bank
~ Scottsdale, AZ

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~ New York, NY

Diana Zeydel
Greenberg Traurig PA
~ Miami, FL

49 FORTY-NINTH ANNUAL NOTRE DAME® TAX & ESTATE IN

WEDNESDAY

SEPTEMBER 20, 2023 — **3 credit hours - 1 hour ethics**

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

1:45 - 3:45 pm | Session 1 (120 mins):
Trust Basis and Promissory Notes in Life and At Death for Grantor Trusts
~ *Mark Mullin & Stephanie Vara*

4:00 - 5:00 pm | Session 2* (60 mins):
Ethical Considerations When Representing Vulnerable Adults
~ *Sandra Glazier*

THURSDAY

SEPTEMBER 21, 2023 — **7 credit hours**

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
~ *Turney Berry and Charles "Clary" Redd*

A — **choose from the following sessions which are scheduled to run concurrently** — **B**

A	B
10:20 - 11:20 am | Session 4A (60 mins): Drafting SLATs, GRATs, IDGTs and Other Irrevocable Trusts ~ *Diana Zeydel*	**10:20 - 11:20 am | Session 4B** (60 mins): Tax and Non-Tax Planning for Passing on the Closely Held Business ~ *Chris Jones*
11:30 am - 12:30 pm | Session 5A (60 mins): Practical Navigation of Estate and Gift Tax Audits Post COVID: The World has Changed, and so has the Audit Mindset. ~ *Louis Harrison*	**11:30 am - 12:30 pm | Session 5B** (60 mins): Powerful Trust Laws to Combat Future Uncertainties: The Need for Flexibility ~ *Al King*
2:00 - 3:00 pm | Session 6A (60 mins): Charitable Planning Using Non-Charitable Trusts ~ *Kim Kamin*	**2:00 - 3:00 pm | Session 6B** (60 mins): Yes Virginia, Trustees Do Have a Duty to Minimize State Income Taxes on Trusts ~ *Richard Nenno & Vincent Thomas*
3:10 - 4:10 pm | Session 7A (60 mins): Winning at the Section 2702 Table When Playing Against the IRS ~ *Jonathan Blattmachr*	**3:10 - 4:10 pm | Session 7B** (60 mins): Valuation of Life Insurance Policies for Estate Planning, Life Settlements and Transfers to Entities: Perceived Valuation Myths ~ *Todd Steinberg & Jamie Mendelsohn*
4:20 - 5:20 pm | Session 8A (60 mins): Defining Descendants: Adoption, Stepchildren, Nonmarital Children, Foster Children, Posthumous Descendants and Assisted Reproductive Technology ~ *Susan Lipp (Moderator), Kim Kamin, Marty Shenkman & Sandra Glazier*	**4:20 - 5:20 pm | Session 8B** (60 mins): The Corporate Transparency Act: What Every Estate Planner Needs to Know ~ *Raj Malviya*

*** ethics credits**

ISTITUTE

Wednesday: 3 credit hours - 1 hour ethics
Thursday: 7 credit hours
Friday: 7 credit hours - 1 hour ethics - 1 hour technology
TOTAL PROGRAM: 17 CREDIT HOURS - 2 HOURS ETHICS - 1 HOUR TECHNOLOGY
(see details on Continuing Education on back)

FRIDAY

SEPTEMBER 22, 2023 **7 credit hours - 1 hour ethics - 1 hour technology**

A **choose from the following sessions which are scheduled to run concurrently** **B**

A	B
8:00 - 9:00 am | Session 9A (60 mins): Flexibility and Planning Opportunities with Estate Planning in Mind: Using Check the Box Elections *~ Larry Brant*	**8:00 - 9:00 am | Session 9B** (60 mins): Planning for and with QTIPs *~ Carlyn McCaffrey*
9:10 - 10:10 am | Session 10A (60 mins): Love, Marriage, Dissolution and Estate Planning: The Interplay Between Matrimonial Law and Taxation *~ Sean Weissbart & Kyle Durante*	**9:10 - 10:10 am | Session 10B** (60 mins): What are the Limits to What I Can Do with Qualified Small Business Stock? *~ David Herzig & Chris Siegle*
10:20 - 11:20 am | Session 11A* (60 mins): "La Commedia e' Finita!" Ending the Attorney Client Relationship Without Tears *~ Bruce Ross*	**10:20 - 11:20 am | Session 11B*** (60 mins): What Does it Mean to be a Trusted "Advisor," and How Does that Help Us to Have Careers that are Wholesome and Enriching? *~ Bruce Stone*
11:30 am - 12:30 pm | Session 12A (60 mins): Death Administration of Retirement Accounts After SECURE 2.0 *~ Steven E. Trytten*	**11:30 am - 12:30 pm | Session 12B†** (60 mins): Communicating Estate Planning Proposals Using Financial Modeling *~ Brad Dillon*
1:30 - 2:30 pm | Session 13A (60 mins): Strategies that Work Better with Higher Interest Rates *~ David Handler*	**1:30 - 2:30 pm | Session 13B** (60 mins): Debt Refinancing for Encumbered Real Estate: Increasing the Income Tax Basis Step-up After the Freeze Has Been Implemented *~ Stephen Breitstone*
2:40 - 3:40 pm | Session 14A (60 mins): Using Installment Sales to Non-Grantor Trusts to Defer Reporting the Gain from the Sale of Business Interests *~ Paul Lee*	**2:40 - 3:40 pm | Session 14B** (60 mins): Breaking Old Habits: Revisiting Tax Driven Restrictions when Naming a Trustee *~ Stephen Liss*
3:50 - 5:00 pm | Session 15A (70 mins): Notre Dame 2023: Review of Conference Presentations and Key Takeaways *~ Turney Berry & Charles "Clary" Redd*	**3:50 - 5:00 pm | Session 15B** (70 mins): Factors to Consider When Choosing the Jurisdiction for a Trust *~ Amy Kanyuk*

*** ethics credits †technology credits**

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

THURSDAY NIGHT RECEPTION

Thursday, September 21, 2023
6:00 pm - 7:15 pm

PROGRAM INFORMATION

The Institute will be held September 20, 21 and 22, 2023, at South Bend's Century Center on the banks of the St. Joseph River in downtown South Bend, Indiana, at 120 South Dr. Martin Luther King Jr. Blvd..

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 provide attendance logs and will issue certificates of attendance. The program will afford up to 17 actual hours of continuing education, including up to 2.00 hours of ethics and 1.00 hour of technology. Each continuing education accrediting agency determines the number of continuing education hours (including ethics and technology) it will accept for accreditation.

Registration - *register online using the above link*

Attend in person

- $860 for the entire program (2½ days) or $530 for single day attendance
  Fee includes access to download all the papers before the Institute.

  Optional Items:
  - $30 - Flash Drive with the materials
  - $90 - Printed Outline Books

Do not attend and want materials and audio recordings

- $990 for the entire program.
  Fee includes access to download all the papers and a flash drive with all recordings, which will be mailed

  Optional Items - to be mailed:
  - $40 - Flash Drive with the materials
  - $115 - Printed Outline Books

Do not attend and only want the materials

- $225 - Access to download all the papers

Confirmations

Confirmations will be emailed.

Lodging

Contact the hotels directly. For lodging assistance and alternatives, visit:
https://www.visitsouthbend.com/places-to-stay/

Football Game Information

We regret that the Institute cannot supply tickets to the Ohio State vs. Notre Dame game which follows the Institute on Saturday, September 23, 2023.

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UNIVERSITY OF
NOTRE DAME
Notre Dame, Indiana 46556

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