

Responding to the Estate Tax Repeal

February 22nd, 2010

90 Minute Live Teleconference

1 PM ET



Keeping You Current. Helping You Succeed.™

Benefits

This teleconference will present a practical action oriented analysis of the estate and GST tax in 2010 focusing on the repeal of the estate tax and subsequent developments. The focus will be on how the client advisor team, consisting of the estate planning attorney, insurance consultant, accountant and wealth manager can take practical and coordinated steps to best serve their clients through the uncertainty. How can document drafting be changed to deal with the uncertainty? Even if the estate tax is retroactively reinstated it may take years to resolve issues that remain. What can be done with documents you are preparing now for clients to better protect them and address this uncertainty? How can investment/wealth managers better administer client investment accounts in light of the uncertainty? If repeal remains for 2010 what does this mean to investments? What steps can accountants and other advisers take? Sample language and provisions will be provided. Understanding the theory and history of how the repeal of the estate tax occurred is helpful, but this teleconference will focus on practical implementation and planning. Extensive materials will be provided.

Agenda

Estate Tax Repeal: Is It Real? What's the Deal?

- Current Status of the Estate and GST Tax
- What It Means to Planning
- Options or Actual Developments in the Repeal
- Carry Over Basis Rules
- Other Rules

Drafting Documents to Address Issues Created by a Temporary, Permanent or Reinstatement of Repeal

- Wills and Living Trusts – New Clauses and Concepts
- Powers of Attorney, Gift Strategies, Related Planning
- GST Allocations and Planning

Financial and Insurance Planning Considerations of Estate Tax Repeal and/or Reinstatement

- Impact on Title to Assets – Possibly an Entirely New Paradigm
- Insurance Planning – Why Insurance Remains Vital, Changes to Insurance Trusts
- Investment Planning – New Perspectives on Harvesting Gains and Losses
- Charitable Planning – CRTs, CGAs and More

Faculty

Martin M. Shenkman, CPA, M.B.A., J.D.

- Attorney in Paramus, New Jersey, and New York City
- Practice concentrates on estate planning and administration, tax planning and corporate law
- Named by Worth Magazine as one of the Top 100 Attorneys
- Named by CPA Magazine as one of the Top 40 Accountants
- Source for numerous financial publications
- Published 36 books and more than 700 articles
- B.S. degree, The Wharton School of the University of Pennsylvania
- M.B.A. degree, University of Michigan
- J.D. degree, Fordham University
- CPA in New Jersey, Michigan and New York