Estate Planning Council of Greater Miami

3rd Annual Estate Planning Symposium

Tuesday, February 10, 2015

University of Miami BankUnited Center, 1245 Dauer Drive, Coral Gables, Florida

AGENDA

8:00 – 8:30am Breakfast, Registration and Networking with Sponsors

8:30 – 8:45am Welcome and Introductions

8:45 – 9:35am THE LAST BATTLE OF THE NON-PROBATE REVOLUTION: "PRIVATIZING" TRUSTS AND ESTATES DISPUTES

JUAN C. ANTÚNEZ, ESQ. ♦ Stokes McMillan Antúnez, P.A. ♦ Miami, FL

This session will discuss why all wills and trusts should include mandatory arbitration clauses and related drafting tips. In 2007 Florida became the first state to adopt a law that makes the mandatory arbitration clauses in trusts and wills truly mandatory. This landmark legislation provides a solution to a dilemma now experienced in most other jurisdictions: while mandatory arbitration clauses offer great benefits, there's no guarantee they'll actually be enforced.

9:40 – 10:30am WHAT I WOULD WANT TO KNOW ABOUT THE LIFE INSURANCE BUSINESS IF I DIDN'T ALREADY KNOW IT (OR AT LEAST THOUGHT I DID!)

CLARK B. MCCLEARY, CLU, CHFC, AEP (DISTINGUISHED) ♦ McCleary & Associates ♦ Houston, TX

Attorneys, accountants, and trust officers are often too busy to stay abreast of what is going on in other areas that are vital to the planning of their clients. This presentation will discuss current life insurance issues of interest and concern to these professionals, including: insurance company mergers and conversions; new/recycled insurance products; new tax laws; trustee involvement in ILITS; life insurance and equity products being sold by CPAs and/or attorneys; buy/sell planning for death, disability, and retirement; premium offset; life settlements; and stranger owned life insurance.

10:30 – 10:50am Break and Networking with Sponsors

10:50am – 12:05pm DEEPENING CLIENT RELATIONSHIPS BY INCORPORATING PHILANTHROPY INTO ESTATE PLANNING

JOHN ANZIVINO, CPA ♦ Kaufman Rossin & Co. ♦ Miami, FL

CYNTHIA BEAMISH, ESQ. ♦ University of Miami Planned Giving ♦ Coral Gables, FL

WILLIAM T. MUIR, ESQ. ♦ Dunwody White & Landon, P.A. ♦ Miami, FL

JAVIER ALBERTO SOTO ♦ The Miami Foundation ♦ Miami, FL

This panel of renowned experts will discuss how to incorporate philanthropic giving into your clients' estate plans. Clients may often overlook their charitable giving in their estate plans if it is not brought up by the advisor, but it is often one of the best ways for an advisor to learn about their client's family and charitable passions. This session will focus on how to bring up the conversation and provide philanthropic resources that can be used to assist clients in selecting organizations to support. The panel will also discuss a variety of tips including: tax planning tools; how to choose between a private foundation, donor advised fund or making an outright gift to a charity; incorporating charitable lead trust; acting as a PR; types and benefits of gifting unique assets; and naming or recognition opportunities for clients.

12:05 – 1:15pm Luncheon and Networking with Sponsors

1:15 – 2:55pm VENN DIAGRAMS: THE INTERSECTION OF ESTATE & INCOME TAX (PLANNING IN THE ATRA-MATH)

PAUL S. LEE, JD, LLM ♦ Bernstein Global Wealth Management ♦ New York, NY

Post-ATRA planning will increasingly focus on income tax planning, the management of tax basis, and maximizing the "step-up" in basis at death. This presentation will discuss: measuring the transfer tax costs against the income tax savings from the "step-up" on different types of assets; recapturing assets that have already been transferred; multiplying the applicable exclusion amount; using trust and partnership elections, distributions, and reorganizations to maximize the "step-up" and "split" income across taxpayers; using debt to reduce estate tax exposure but maximize the "step-up;" and planning around the net investment income tax.

2:55 – 3:15pm Break and Networking with Sponsors

3:15 – 4:05pm WHAT AN ESTATE AND TRUST PROFESSIONAL NEEDS TO KNOW ABOUT COPING WITH THE OFFSHORE VOLUNTARY DISCLOSURE PROGRAM (YES, IT HAPPENS IN THE ESTATE CONTEXT, TOO!)

STEPHEN B. COHEN, CPA ♦ Aventura, FL

SHAWN P. WOLF, ESQ. ♦ Packman, Neuwahl & Rosenberg, P.A. ♦ Coral Gables, FL

U.S. taxpayers with foreign activities and foreign bank accounts face a host of financial and tax reporting requirements. Since 2009 there has been a major surge in IRS and U.S. Treasury enforcement efforts. This presentation will provide an overview of the U.S. tax compliance rules, common mistakes, and the relevant issues and pragmatic strategies with respect to fixing such mistakes. In particular, we will discuss the current Offshore Voluntary Disclosure Program and procedures, and how these procedures are relevant to trust and estate and professionals helping taxpayers attain compliance.

4:10 – 5:05pm WHEN WORLDS COLLIDE: ELDER LAW ISSUES FOR THE ESTATE PLANNER

SETH A. MARMOR, ESQ. ♦ Shapiro Blasi Wasserman & Gora, P.A. ♦ Boca Raton, FL

This session will provide a brief tour of the Elder Law issues every Estate Planner needs to know, including: When Probate is the first and best choice; End-of-life decision making; Planning for beneficiaries with Special Needs; and Guardianship litigation as a pre-Probate litigation strategy.

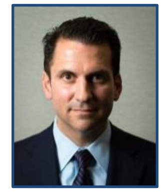
5:05 – 5:15 pm Wrap Up, Evaluation and Networking with Sponsors

5:15 – 6:15 pm Closing Reception

~ APPROVED FOR 7.5 HRS OF CLE (CERTIFICATION: ELDER LAW – 5.5 HRS; WILLS, TRUSTS & ESTATES – 5.5 HRS); 7 HRS OF FLORIDA INSURANCE CE; AND 7.5 HOURS OF CFP CE; ALSO QUALIFIES FOR 7 HRS OF SELF-REPORTED CPE FOR FLORIDA CPAS AND 7.5 HOURS OF CTFA CE ~

ABOUT OUR SPEAKERS

JUAN C. ANTÚNEZ, ESQ. ♦ Stokes McMillan Antúnez, P.A. ♦ Miami, FL



Juan C. Antúnez is a partner with Stokes McMillan Antúnez P.A., a boutique trusts and estates law firm located in Miami, Florida. Trusts and estates litigation, probate administration and estate planning is all he does as a lawyer. He is a 1996 graduate of the New York University School of Law (J.D.), and a 2003 graduate of the University of Miami School of Law (LL.M. in Estate Planning). Prior to law school Mr. Antúnez volunteered for service with the United States Marine Corps Reserve from 1987 to 1993 (4th ANGLICO, West Palm Beach, Florida), including combat duty during the first Gulf War.

JOHN R. ANZIVINO, CPA ♦ Kaufman Rossin ♦ Miami, FL

John R. Anzivino joined Kaufman Rossin in 1984 and leads the Firm's estate, trust and exempt organization practice. He began working in the estate and trust field in 1972 and spent 7 years as a trust officer administering estates and trusts at Southeast Bank and 5 years in the tax practice at Coopers and Lybrand prior to joining the Firm. He is a Certified Public Accountant in Florida and a member of the Florida Institute of Certified Public Accountants, American Institute of Certified Public Accountants, Partnership for Philanthropic Planning (formerly known as the Planned Giving Council), and the Estate Planning Council of Miami-Dade County. He is also the founding president of the Partnership for Philanthropic Planning of Miami-Dade. John has served on the College Assistance Program (CAP) board of directors for over 30 years, including two terms as President. He has also served as the Campaign Treasurer for Judge Marie Korvick. He also has current or former significant involvement with the following organizations: The Miami Foundation, The Red Cross, Labrador Rescue and the University of Miami. John earned a Master's degree from the University of Miami. He has served as adjunct professor at the University of Miami Law School Masters in Taxation program and is a frequent lecturer for various professional groups. John was the recipient of the 2001 Professional Advisor of the Year Award from the Planned Giving Council.

CYNTHIA BEAMISH, ESQ. ♦ Executive Director, Planned Giving, University of Miami ♦ Coral Gables, FL

Cynthia Beamish has been with the University of Miami for 21 years, spending 14 years in the Office of the General Counsel before joining the Office of Estate and Gift Planning in June of 2007. Since that time, the Office of Estate and Gift Planning team has been involved in the procurement of over $240 million in planned gifts to every school and college and many departments across all University campuses. The Office is also responsible for the administration for all estate gifts. Cynthia is on the Board of the Partnership for Philanthropic Planning – Miami and is on the Committee for Leave a Legacy – Miami. She is a member of the RPPTL and Tax Sections of the Florida Bar. Cynthia graduated from the University of Miami with a Bachelor's of Science Degree in Marine Science and Biology in 1982 and earned her Juris Doctorate degree from New York Law School in 1988.

STEPHEN B. COHEN, CPA ♦ Aventura, FL

Stephen B. Cohen has been practicing as a CPA advisor in New York City and the North Miami Beach/Aventura, Florida, area for over 40 years. When he arrived in Florida in 1984 from New York City he brought with him experience in a wide range of corporate, trust and individual tax matters from his association with Price Waterhouse Coopers LLP as a senior tax manager and Ernst & Young LLP. A graduate of Baruch College of the City University of New York (1974) Stephen Cohen is a regular speaker and instructor for the American Institute of Certified Public Accountants, state CPA societies, and other educational organizations. In addition, he is active in professional associations, including the AICPA, and the Florida Institute of CPAs. And significantly he is a past president and advisor for the Estate Planning Council of Greater Miami and co-author of the *Guide to Providing Eldercare Services*, a practical "how-to" guide to providing CPA services to elderly clients and their families.

PAUL S. LEE, JD, LLM ♦ Bernstein Global Wealth Management ♦ New York, NY

Paul S. Lee is a National Managing Director of Bernstein Global Wealth Management, a position he assumed in 2006; and a member of the firm's Wealth Management Group, which he rejoined in 2008. Previously, he had been a managing director in the London and NY offices. Prior to joining the firm in 2000 as a Wealth Management Group director, he was a partner in the Atlanta-based law firm of Smith, Gambrell & Russell, LLP. Mr. Lee received a BA, cum laude, in English and a BA in chemistry from Cornell University, and a JD, with honors, from Emory University School of Law, where he was notes and comments editor of the *Emory Law Journal*; he also received an LLM in taxation from Emory University. Mr. Lee was the recipient of the Georgia Federal Tax Conference Award for Outstanding Tax Student and the Ernst & Young Award for Tax and Accounting. In 2014, Mr. Lee was inducted into NAEPC Estate Planning Hall of Fame®, as an Accredited Estate Planner®. A frequent lecturer and panelist on investment planning and tax and estate planning, Mr. Lee has spoken at the Heckerling Institute on Estate Planning, *ACTEC* National Meeting, Southern Federal Tax Institute, USC Institute on Federal Taxation, Southern California Tax & Estate Planning Forum, Notre Dame Tax and Estate Planning Institute, and AICPA National Tax Conference. His articles have been published by *The ACTEC Law Journal*, *BNA Tax Management Estates, Gifts & Trusts Journal*, *BNA Tax Management Memorandum, Estate Planning Journal, Trusts & Estates, Estate Planning & Community Property Law Journal*, *The Practical Tax Lawyer*, *Major Tax Planning*, and the *Emory Law Journal*.

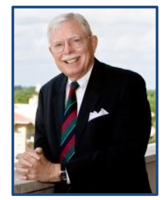
SETH A. MARMOR, ESQ. ♦ Shapiro Blasi Wasserman & Gora, P.A. ♦ Boca Raton, FL

Seth Marmor is a shareholder in the law firm of Shapiro, Blasi, Wasserman & Gora, P.A., located in Boca Raton and is admitted to practice law in the states of Florida and New York. He is one of only nine lawyers in the State of Florida who is Board Certified in Wills, Trusts and Estates and in Elder Law. Mr. Marmor I past President of the South Palm Beach County Bar Association and past President of the Greater Boca Raton Estate Planning Council. Seth is AV rated by Martindale Hubbell and was selected as a Florida Super Lawyer by *Super Lawyer Magazine* in 2006 - 2014. Seth is currently the Vice-Chair of the Wills Trusts and Estates Certification Review Course, Past Chair of the Attorney Trust Officer Liaison Conference Committee and past Vice Chair of the Guardianship and Advanced Directives Committee for the Real Property Probate and Trust Law (RPPTL) Section of the Florida Bar. He is also past Chair of the Elder Law Committee for the Palm Beach County Bar and past Chair of the Elder Law Committee for the South Palm Beach County Bar Association. Mr. Marmor is President for the Boca Ballet Theater Company. Mr. Marmor is serving as the Treasurer of the AJC Palm Beach Regional Office and is a past Chairman of the Professional & Business Division of the American Committee for the Weizmann Institute of Science, Palm Beach Region. Seth is currently the Chair of Insurance Committee for the Jewish Community Foundation for the Jewish Federation of South Palm Beach County where he is also a member of the Board. He is a member of the Professional Advisory Committees for the Boca Raton Regional Hospital, Boca Raton Museum of Art and South Palm Beach County Jewish Federation Foundation. Mr. Marmor is the past Chairman of the West Boca Chamber of Commerce. Mr. Marmor has often appeared on local television and radio programs where he has commented on subjects ranging from elder law to will and trust litigation. Mr. Marmor has lectured for The Florida Bar Association and South Palm Beach County Bar Association and given presentations for many community groups on estate planning issues.

CLARK B. MCCLEARY, CLU, CHFC, AEP (DISTINGUISHED) ♦ McCleary & Associates ♦ Houston, TX

Clark B. McCleary, CLU, ChFC, AEP (Distinguished), was the 1999-2000 National President of the Society of Financial Service Professionals, formerly the American Society of CLU & ChFC. A past president of the Society's Houston Chapter, in 1991 he received the Benjamin N. Woodson Award for outstanding service to the community and insurance industry. He is a past president of the School of Insurance and Financial Services at the University of Houston and the Houston Business and Estate Planning Council, a charter member of the Houston Association of Life Underwriters' Hall of Fame and a Life Member of the Million Dollar Round Table. He is also a member of the Houston Estate and Financial Forum. In 2003 Clark completed a three-year term on the board of directors for LIFE (Life and Health Insurance Foundation for Education) in Washington, D.C. He also is a Past President of the NAIFA Houston Foundation and in February, 2006 was the recipient of the John N. Neighbors Award, presented by the Houston Association of Insurance and Financial Advisors in recognition of service to the Association, the membership, the industry, and the community with distinction and special dedication. Also, he was a speaker at the 2006 Million Dollar Round Table Annual Meeting. Clark was the first recipient to be awarded the newly-created Kenneth Black, Jr. Leadership Award by the Society of Financial Service Professionals at its Annual Forum in October, 2006 and was one of two CLUs nationwide to be named Distinguished Accredited Estate Planner by the National Association of Estate Planners and Councils (NAEPC) at its Annual Meeting at Amelia Island, also in October, 2006. NAEPC subsequently elected him to its Board of Directors in 2007 and to its Executive Committee the following year, which culminated in his election as President in 2012. Clark has also served for the past eight years on the panel of judges for the American Business Ethics Award, presented each year by the Foundation for Financial Service Professionals, located in Newtown Square, PA. He has chaired that prestigious panel each year from 2008 forward.

WILLIAM T. MUIR, ESQ. ♦ Dunwody White & Landon, P.A. ♦ Miami, FL



William T. Muir is a shareholder of Dunwody White & Landon, P.A. Mr. Muir practices in the fields of estate planning and estate and trust administration. He formerly practiced in the law firms of Steel Hector & Davis and Mershon, Sawyer, Johnston, Dunwody & Cole. He is a graduate of the University of Florida (B.A., 1969); and the University of Miami School of Law (J.D., 1981). He is a member of the Real Property Probate and Trust Law Section of the Florida Bar and has served on its Executive Council and its Probate Law, Trust Law and Guardianship committees. He is a member of the Probate and Guardianship Committee of the Dade County Bar and is a member of the Estate Planning Council of Greater Miami, Inc. He is a Member of the adjunct faculties of Florida International University School of Law, where he teaches Estate Planning, and the University of Miami School of Law, where he teaches Wills and Trusts. He holds the AV rating of Martindale & Hubbell and is listed in The Best Lawyers in America and Super Lawyers. He is a Past Chair of the Dade Community Foundation and served as a Captain in the U.S. Army from 1969 to 1972.

JAVIER ALBERTO SOTO ♦ The Miami Foundation ♦ Miami, FL

Javier Alberto Soto is the President and CEO of The Miami Foundation, a nonprofit that has helped hundreds of individuals, families and corporations deepen the impact they make with philanthropy. A key asset Javier brings is his extensive knowledge and relationships across all of Miami and in federal, state and local government. Throughout his career he has worked on a wide range of public policy issues. This is important as the Foundation is more often being called on to bring together diverse groups to tackle significant issues in our community. Prior to joining the Foundation, Javier served as the Senior Vice President and General Counsel at Dutko Worldwide, a multi-disciplinary public affairs firm. He spent much of his career in the public sector as a litigator in the Miami-Dade County Attorney's Office, the County's Director of Intergovernmental Affairs where he was responsible for the development and advocacy of the County's state and federal legislative agenda and then Chief of Staff to former County Mayor Alex Penelas. It was as Chief of Staff that he oversaw operations, including policy development and media strategy. Upon completion of Mayor Penelas' term in office, Javier was the Transition Chairman for Mayor Carlos Alvarez. Javier graduated cum laude in History and Political Science from Florida State University and earned his J.D. from Georgetown University Law Center. He has also been selected by the Aspen Institute to join their 2013 class of the Henry Crown Fellowship Program, a highly-selective two-year program that engages the next generation of leaders to develop community-spirited leadership and put thought into action.

SHAWN P. WOLF, ESQ. ♦ Packman, Neuwahl & Rosenberg, P.A. ♦ Coral Gables, FL

Shawn P. Wolf is a shareholder in the Coral Gables law firm of Packman, Neuwahl & Rosenberg. He received his B.B.A. degree for the University of Miami (1993), his J.D. degree from the University of Pittsburgh (1996), and his L.L.M with a specialization in international taxation from the University of Miami, School of Law (1997). He is a licensed attorney and admitted to the Florida Bar in 1997. Mr. Wolf's practice focuses on both income tax and estate planning; more specifically, he has developed a substantial international tax practice concentrating on foreign persons investing in, doing business in, and immigrating to the U.S., and U.S. persons investing in, doing business in, or expatriating to foreign countries. As a result of his international tax practice, Mr. Wolf has had the opportunity to represent clients from all over the world. Mr. Wolf was named a “Rising Star” by Florida Super Lawyers in 2009 and has been selected by his peers for inclusion in the 2011-14 editions of The Best Lawyers in America in the area of tax law. He is an Adjunct Professor at Florida International University (teaching a Masters of Accounting course on International Tax), and is one of several professionals teaching a course in the University of Miami Masters of Law Program on International Tax issues relating to high net worth individuals. Mr. Wolf has been a frequent author and lecturer on topics of international taxation, is a member of numerous international tax-related groups and/or committees, and is the current co-chair of the annual International Tax Conference co-sponsored by the FICPA/Florida Bar.

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3rd Annual Estate Planning Symposium
Tuesday, February 10, 2015

University of Miami BankUnited Center, 1245 Dauer Drive, Coral Gables, Florida

REGISTRATION FORM

FEES

Through 1/31/15: ❒ **EPC Members - $200.00** / ❒ **Non-Members - $225.00**
2/1/15 through event: ❒ **EPC Members - $225.00** / ❒ **Non-Members - $250.00**
Full-time Students: ❒ **$95.00**

HOW TO REGISTER

Online at EPC of Greater Miami's Event Page

Mail with check payable to EPC of Greater Miami or credit card information to
EPC of Greater Miami ♦ c/o Manageability ♦ 1821 Hillandale Rd., Suite 1B-320 ♦ Durham, NC 27705-2711

Secure fax with credit card information to 919-287-2711

Scan and email with credit card information to info@epcmiami.org

PLEASE PRINT CLEARLY!

First Name	**MI**	**Last Name**	**Designations**
Title/Position	**Company**		
Mailing Address	**City**	**State**	**Zip**
E-mail		**Day Telephone**	**Nickname for badge**
Credit Card #	**Exp. Date**	**Sec. Code**	**Amount**
Credit Card Billing Address (if different from above)			
Signature	**Date**		

Questions?

info@epcmiami.org ♦ www.epcmiami.org
919-908-6178

Cancellations received in writing by February 6, 2015, will receive a full refund, less a $25 administrative fee. There will be no refunds after February 6, 2015. All fees must be paid in advance. By your signature above, you hereby authorize Estate Planning Council of Greater Miami to debit your credit card for the total amount, and have read and understand the cancellation/refund policy of this registration agreement. Program subject to change. ***Please contact us with any special access or dietary needs.***

~ APPROVED FOR 7.5 HRS OF CLE (CERTIFICATION: ELDER LAW – 5.5 HRS; WILLS, TRUSTS & ESTATES – 5.5 HRS); 7 HRS OF FLORIDA INSURANCE CE; AND 7.5 HRS OF CFP CE. ALSO QUALIFIES FOR 7 HRS OF SELF-REPORTED CPE FOR FLORIDA CPAS AND 7.5 HOURS OF CTFA CE ~