

**IS YOUR COUNCIL LOOKING FOR A
TOP-NOTCH SPEAKER OR TRYING TO
COMPLETE THEIR YEARLY SCHEDULE?**

NAEPC HAS THE ANSWER FOR YOU!

The individuals noted below have agreed to speak (within noted guidelines)... **WITH THEIR HONORARIUM WAIVED!** The “No Charge” speaker program is one of the most valuable and widely-used benefits offered by NAEPC to our 250 estate planning councils. Each speaker will present an educational topic and may also be available to attend a board meeting to discuss the benefits of NAEPC affiliation.

This special benefit is available to councils that have paid dues in 2014 and may be used once per fiscal year. Councils are asked to submit their enrollment/registration form to NAEPC rather than contacting speakers directly.

· New Offering for 2014/15!

Councils can opt to take advantage of either one in-person speaker **or** one webinar in the Robert G. Alexander Webinar Series! A full listing of upcoming programs can be found on our website, www.naepc.org. Please indicate your webinar preference on the enrollment/registration form.



· Available Speakers

Thomas M. Forrest, TO, CPA, AEP® (Distinguished)

TOPICS: Delaware Trusts (Asset Protection, Dynasty, Total Return); Moving Trusts: Which Jurisdiction is Best – Roadblocks & Challenges. Why a Corporate Trustee? Changing Situs – Reformation, Decanting, Merger or Non-Judicial Settlement?

AVAILABILITY: Monthly / Programs up to 2 hours in length

Thomas M. Forrest is president & CEO of U.S. Trust Company of Delaware. Tom is past president and founder of the personal trust division for Charles Schwab Bank in Wilmington, Delaware, a personal trust office he opened and staffed in 2007. Before joining Charles Schwab, Tom was co-founder, president and CEO of U.S. Trust Company of Delaware. He joined U.S. Trust Company in 1999 and opened the U.S. Trust office in Delaware in 2000, which he managed through 2007. Tom was vice president and manager of the trust tax and financial planning division for Wilmington Trust Company for 18 years. Mr. Forrest is a past president of the NAEPC and Delaware Estate Planning Council, past treasurer of the Delaware Society of CPA's and past chairman of the tax committee. Tom is a past board member of the Society of Financial Service Professionals, Delaware chapter and has served as a board member of the Philadelphia Estate Planning Council. He is also a past president of the Bank and Trust Tax Association of Mid-Atlantic States, a member of the American Institute of CPAs, The Delaware Society of CPAs, and The Wilmington Tax Group. Tom is past treasurer and board member of the National Conference of Christians and Jews, Delaware chapter, currently serves on the



board of Autism Delaware, and is the current chairman of The Mary Campbell Center Foundation. Mr. Forrest assisted the IRS with the development of fiduciary income tax returns on magnetic media and became the first bank in the country to file fiduciary income tax returns on magnetic media. Mr. Forrest has lectured to professional groups on a variety of tax and estate planning topics nationwide.

Joseph V. Falanga, CPA, AEP®

TOPIC: Leveraging Wealth Transfer: from the Simple to Sublime; GRATs & Sales to Trusts; Principal & Income; Income in Respect of a Decedent; The World Without Federal Estate Tax and Carry-over Basis

AVAILABILITY: Up to 4 times per year / Programs up to 2 hours in length

Joseph V. Falanga is Senior managing director of the private client tax & advisory services group of The Schonbraun McCann Group, LLP, an FTI Company. Prior to Schonbraun, Joe was a managing director who headed the trust & estate group for RSM McGladrey's New York office. He is a frequent lecturer and has authored numerous articles in professional journals. Joe is past president of the NAEPC and he formerly chaired the New York State Society of Certified Public Accountants estate planning and fiduciary income tax committees. Joe is a former president of the New York City Estate Planning Council and has chaired many annual estate planning conferences. He is currently a member of the estate planning committee of NYSSCPA's and served on Pace University's Lubin Business School Alumni Board. Has a BBA from Pace University and an MBA from Fordham University.

Gary L. Flotron, MBA, CLU®, ChFC®, AEP®

TOPICS: The Uniform Prudent Investor Act and Trust-Owned Life Insurance: The Impossible Dream or A Match Made In Heaven; Risk Management and the Evaluation of Life Insurance Policies For the Professional and Amateur Trustee, And Anyone Else Who is Interested; UPIA Compliance, Risk Management and the Evaluation of Permanent Life Insurance; Is the Idea of a Perpetual Trust a Myth?; What Every (Fill in the Blank) Needs to Know About Life Insurance and No One Ever Told Them; Riding the Grove and Going Beyond the Linear Paradigm in Managing and Valuating Life Insurance; The Financial and Investment Planning Approach to the Evaluation of Life Insurance; Estate Planning is for the Birds...and the Cats...and the Dogs...and the Horses: Providing for Your Client's Pets in Their Financial and Estate Plans

AVAILABILITY: Monthly / Programs up to 4 hours in length

Gary L. Flotron is principal of G. L. Flotron & Associates, specializing in estate and business planning, and executive and employee benefit plans. He is an adjunct faculty member at the College of Business Administration, University of Missouri at St. Louis, where he teaches courses in estate and trust planning, employee benefits, and life insurance and is also an adjunct professor with The American College. Flotron is chair emeritus and member of the executive committee for the Synergy Summit, an organization comprised of the leading professional associations for estate and financial planning professionals. He is past president of NAEPC and The NAEPC Education Foundation, as well as past chair of the foundation and Accredited Estate



Planner® designation committees of NAEPC. Flotron is a former member of the national board of directors of the Society of FSP, has served on numerous committees and task forces, and is the current editor of the estate planning section newsletter. Flotron is past president of the Estate Planning Council of St. Louis and the NAIFA St. Louis chapter, past member of the board of directors of the Foundation for Financial Service Professionals, past regional chair for the National Council of The American College, and has served as a member of the Chartered Financial Consultant Curriculum advisory board for The American College. Flotron obtained an MBA from the Washington University John M. Olin Graduate School of Business Administration, where he was inducted into Beta Gamma Sigma, and completed his undergraduate work in engineering management at the University of Missouri at Rolla. He is the 1996 recipient of the Stan Towerman Excellence in Professional Education Award from the SFSP Greater St. Louis Chapter, a 1994 recipient of the Paul F. Mills Scholarship from the Foundation for Financial Service Professionals, was inducted into the NAIFA St. Louis Chapter Hall of Fame in 2003, and is the University of Missouri – St. Louis 2014-2015 recipient of the Chancellor's Excellence Award for a Part-Time Faculty Member.

Michael W. Halloran, CLU®, ChFC®, AEP®, CFP®, REBC, RHU, LUTCF, MSFS, MSM

TOPICS: Domestic Asset Protection Trust; BDIT's – Beneficiary Defective Inheritor's Trust; Grantor Retained Annuity Trusts; Charitable Remainder Trusts; Charitable Lead Trusts; Due Diligence in Choosing a Life Insurance Policy;; Trust Owned Insurance Policies

AVAILABILITY: Monthly / Programs up to 4 hours in length

Michael W. Halloran has been in the financial services industry for over 40 years and is a wealth management advisor with Northwestern Mutual, an Estate Strategies Group advisor and is part of their estate business planning specialist study group. Mike is a graduate of the Florida State University (Bachelor of Science, 1969) and the American College (Master of Science in Financial Services, 1981 and Master of Science in Management, 1986). He guides clients in reaching financial security from every aspect through long-term relationships that are based on value and integrity. His approach to financial planning involves analyzing, planning, and implementing customized strategies and he is committed to providing comprehensive, integrated financial plans that reflect the clients' values and support their lifelong goals. More specifically, his expertise lies in estate and business planning for individuals and businesses. In recognition of his skills and expertise, Mike has received several industry awards, has been featured in publications including *National Underwriter*, *Capital Executive*, *New York University Review*, *Money*, *Life Association News*, *Life Insurance Selling*, *USA TODAY*, *New York Times*, *Chicago Tribune*, *Congressional Quarterly*, *Dow Jones News Wire*, and has spoken in numerous states on a variety of topics. Mr. Halloran is past president of the NAEPC, past national director of the Society of Financial Services Professionals, past board of directors of Florida Association of Insurance and Financial Advisors, past president of Jacksonville Association of Insurance and Financial Advisors, past president of the Estate Planning Council of Northeast Florida, is the executive director of Physicians Nationwide, and is involved on other various community organization boards. In his spare time, Mike enjoys running, public speaking, teaching part time at the University of North Florida, and spending time with his wife.



Al W. King, III, JD, LL.M., AEP® (Distinguished)

TOPICS: “Domestic Asset Protection Trust Planning in 2014 & Beyond”;
“Changing the Situs of a Trust for Income Tax and Other Trust Law Benefits”; “The Modern Dynasty Trust – Who? What? When? Where? How? Why?”; “Are Irrevocable Trusts Really Irrevocable? – Reformation, Modification, Decanting and Trust Protectors”; “Why South Dakota? A Comparison of South Dakota Versus the Other Key Dynasty Trust States”; “Designing the 21st Century Irrevocable Trust”; “Popular Domestic Trust Strategies for International & Cross Border Families”

AVAILABILITY: Up to 4 times per year / Programs up to 4 hours in length

Al W. King III is based in New York City and the co-founder, co-chairman and co-chief executive officer of South Dakota Trust Company LLC, South Dakota Planning Company, and the Estate Planning Institute. With currently more than \$19 billion in assets under administration, South Dakota Trust Company offers pure trust administration without any product, working with whomever the client/advisor wishes regarding investments, insurance, and custody. As a result of South Dakota’s unique trust laws, SDTC works with families all over the globe, serving as trustee as well as corporate and/or trust agent for family owned private trust companies. Mr. King was previously managing director and national director of estate planning for Citigroup and also the co-founder and vice chairman of Citicorp Trust South Dakota. In addition, he previously served as director of financial and estate planning for Coopers and Lybrand in Stamford, Connecticut. Mr. King has been inducted into the National Association of Estate Planners & Councils Estate Planning Hall of Fame® as a Distinguished Accredited Estate Planner. Additionally, Mr. King currently serves on the board of directors for the NAEPC and the advisory board for The NAEPC Education Foundation. Mr. King is the co-vice chairman of the editorial board of *Trusts and Estates* magazine and has been a member for more than 21 years. He is a member of several groups and organizations, including the Society of Trust and Estate Professionals (STEP), the International Association of Advisors in Philanthropy (AiP), New York Philanthropic Advisors Network (NYPAN), Fairfield County and New York City Estate Planning Councils, etc. In addition, he is frequently published and quoted in publications on various estate planning topics and addresses professional organizations, special interest groups, and general audiences regularly on the subject of estate and financial planning. Mr. King received a Bachelor of Arts cum laude from Holy Cross College, a Juris Doctor from Syracuse University Law School and an LL.M. in Tax Law from Boston University School of Law.



Clark B. McCleary, CLU[®], ChFC[®], MSFS, AEP[®] (Distinguished)

TOPIC: What I Would Want to Know About the Life Insurance Business if I Didn't Already Know It (Or at Least Thought I Did!)

AVAILABILITY: Up to 4 times per year / Programs up to 2 hours in length

Clark B. McCleary has been the recipient of a number of industry awards during his 45 years as a life insurance agent. He has spoken in more than half the states on life insurance issues and practice enhancement strategies. Clark was national president of the Society of Financial Service Professionals in 1999-2000 and was the first recipient to receive that organization's newly created Kenneth Black Leadership Award in 2006. He is a member of two NAEPC councils in Houston and is a past-president of the Houston Business and Estate Planning Council. The NAEPC honored Clark in 2006 by naming him a Distinguished Accredited Estate Planner[®] and electing him to the Estate Planning Hall of Fame[®]. Clark is past president of NAEPC having served in that role in 2012.

A special note about Clark's presentation... A few years ago Clark was asked to speak at his affiliated local estate planning council, the Houston Business and Estate Planning Council, for the fourth time during his 25 years of membership. He was uncertain what subject matter he should cover that the audience would find fresh and interesting, so he decided to let the membership determine his content. Clark emailed 15 members, five in each of the attorney, CPA and trust officer categories, and asked what issues that would like to hear him address. The response level was extremely high and well defined, which allowed Clark to construct a presentation that was very well received. He has continued to make that presentation, slightly modified over the years to keep up with the times, because the non-insurance and financial planning members request it.

A. Stephen McDaniel, JD, AEP[®], EPLS

TOPICS: Utilizing Disclaimers to Fix What is Broken; The Changing World of Estate Planning – It's Not About Death and Taxes Anymore and this is Not Kansas

AVAILABILITY: Up to 4 times per year / Programs up to 1 hour in length

A. Stephen McDaniel is a partner in the law firm of Wyatt, Tarrant & Combs, LLP, in the Memphis, Tennessee, office. Mr. McDaniel formerly served as an attorney with Internal Revenue Service. He has served for over 25 years as an adjunct professor at the University of Memphis School of Law. He has taught estate and gift taxation, estate planning, trust law, and insurance law. Steve is one of 22 Tennessee Certified Estate Planning Specialists. Mr. McDaniel was named by *Worth Magazine* in and 2010 as one of the top 100 estate planning attorneys in the country. Most recently he was again included in the current edition of *Best Lawyers in America* and was named by *Tennessee Business Magazine* as one of the top 150 attorneys in the State of Tennessee. Mr. McDaniel is the past president (2004) of the NAEPC, past president of the Memphis Estate Planning Council, and a member of the Memphis Bar Association and the Tennessee Bar Association. He is a fellow in the Memphis and Shelby County Bar Foundation.



Jordon N. Rosen, CPA, MS (taxation), AEP®

TOPICS: Tax and Financial Considerations During a Time of Illness of a Family Member; How to Navigate the 3.8% Investment Income Surtax; Planning for Non-traditional Families; Tax Planning for High Net Worth Clients; Year-end Tax Planning for Individuals, Businesses, Estates and Trusts; Post Mortem Tax Elections; Tax Implications of the Affordable Care Act

AVAILABILITY: Up to 4 times per year / Programs up to 2 hours in length

Jordon N. Rosen, CPA,, MST, AEP® is the director of estate and trust services at the Wilmington, Delaware CPA firm of Belfint, Lyons & Shuman, P.A. He is a frequent speaker on income, trust and estate tax topics and has published more than 100 articles on tax related topics both locally and nationally. Jordon currently serves on the executive committee of NAEPC and is also a board member and past president of the Chester County Estate Planning Council and the Estate Planning Council of Delaware.

Gregory E. Sellers, CPA, AEP®

TOPICS: The Future of Estate Planning; Portability – The Death of the Credit Shelter Trust – Or Not?; NAEPC Council Membership & Benefits; AEP® Designation and Benefits; Fiduciary Income Taxation; Surviving the Estate Tax Return Examination; Trends in Philanthropic Planning

AVAILABILITY: Monthly / Programs up to 1 hour in length (Greg is available during the months of September, October November, December, January, April (after 15th), May, June, July, and August)

Gregory E. Sellers is a member of Warren Averett, LLC, and based in the Montgomery, Alabama office. He received his Bachelor of Arts degree, majoring in accounting, from Huntingdon College and has been in practice for over 27 years. His specialty area of practice is tax planning and compliance for individuals, estates, and trusts, including charitable gifting and family business succession planning. Greg feels that professional and community service are important ways to keep a balance in his life. He currently serves as the president of NAEPC and has also served as past chairman of the AEP® Designation and the Council Relations Committees, a past member of the Website Committee and a past director for The NAEPC Education Foundation. He is a past president of the Montgomery Estate Planning Council, and was on the board of directors of that organization for eight years, previously serving in all of the officer positions. Greg also serves on the board of directors for the Kiwanis Club of Montgomery. He has also been active in numerous civic boards in Montgomery such as the Central Alabama Community Foundation, Habitat for Humanity, Child Protect, First United Methodist Church Board of Trustees, and the Huntingdon College National Alumni Association Board. Greg has made numerous presentations related to estate and charitable gift planning to civic and professional organizations, and has also had articles published in the *Leading Edge Magazine*, a publication of the Leading Edge Alliance. Greg has been married to his wife Christy since 1988, and they have two very musically-talented sons, Dawson and Parker.



Paul S. Viren, CLU®, ChFC®, AEP®

TOPICS: Beneficiary Designations and how to get back at your family!; Philanthropic Estate Planning, the Handprint We Leave behind!; The Death of Long-term Care Insurance and now what do we do!; The Psychology of Money, Why Our Clients Won't Listen to Us; ILITs (the Ticking Time Bomb), Watching Good Planning Blow Up; Let's Create a Practical Estate Plan, it Doesn't have to be that Difficult (Oh, and Don't Forget the Love Letters!)

AVAILABILITY: Monthly / Programs up to 1 hour in length

Owner and president of Viren and Associates, Inc., an independent financial planning firm based in Spokane, Washington, Paul has been providing a broad range of services to his clients for 20 years. His firm has coined the phrase *"Clear Solutions for the Chapters of Your Life"*, which is the essence of his work. Whether planning and saving for retirement, building a business, providing employee benefits, protecting hard earned assets, paying for children's college or investing, each of us goes through unique chapters in life and every chapter has a financial aspect. Paul is a graduate of Whitworth University in Spokane, Washington and has received his credentials from the American College as a Chartered Life Underwriter and Chartered Financial Consultant. He is licensed as an Investment Advisory Representative along with securities registrations 6, 7, 24, 63, 65, and 66 held at LPL Financial and life and health insurance. In 2011, he was nominated by his peers in the Spokane Estate Planning Council to be recognized as an Accredited Estate Planner®. He works with his spouse, Beth, and together they have built a successful practice of financial planning, managing over \$200 million in client assets. They also provide services to employers and individuals for retirement plans, health insurance, life, disability and long-term care protection. He is the past president of the Spokane Estate Planning Council, serves on the board of the National Association of Estate Planners and Councils, is an active member with Spokane Rotary Club 21 and has served on many boards and civic groups in the community. Paul is an avid backpacker and runner, loves to "turn" wooden pens from exotic wood from around the world, and wine tasting...not at the same time!



· How Does the In-Person Program Work?

- ❑ One presentation per council is available (September 2014 – August 2015) based on speaker guidelines
- ❑ Councils must adhere to the timing restrictions provided by the speaker
- ❑ Council can note a preferred date / month for the presentation on the application, but must ultimately accommodate the schedule of the speaker. **Specific presentation dates cannot be guaranteed at the time of application.**
- ❑ Council is responsible for speaker's travel and lodging expenses.
- ❑ Those that wish to make a donation in the speaker's name are encouraged to do so to The NAEPC Education Foundation.
- ❑ All expenses to produce the meeting (print, postage, food, audio-visual, continuing education, etc.) are the sole responsibility of the Council. **Speaker will not be responsible for printing or shipping costs to prepare outlines, presentations, etc.**
- ❑ Council must allow speaker minimal time to offer a brief description of the programs and services available to members of the NAEPC
- ❑ Council is welcome to invite speakers who are currently on the NAEPC board to attend a board meeting
- ❑ Once awarded, Council agrees to notify the speaker and NAEPC immediately if plans change and the program will not be offered
- ❑ Once awarded, it is the responsibility of the Council to handle all arrangements with the speaker / speaker's representative
- ❑ All presentations will be awarded on a first come, first served basis.

After submitting page 9 of this packet via fax to (216) 696-2582 or e-mail to eleanor@naepc.org, a representative from the NAEPC will email the council contact with availability for the speaker. If the speaker is available, the council will be supplied with contact information for the chosen presenter. The council must then reach out to the speaker to confirm date and time arrangements within 30 days of receipt. Please call Eleanor M. Spuhler at the NAEPC / The NAEPC Education Foundation office with any questions. Thank you!



· NAEPC “No Charge” Speaker Program Enrollment / Registration Form

Council Name _____

Contact Name _____

Contact Position within Council (circle one): Administrator Officer Board Member Other

Contact Phone _____ Contact Email _____

Please indicate a first and second choice below. **Specific dates cannot be accommodated at the time of registration.**

· **Thomas M. Forrest, TO, CPA, AEP[®] (Distinguished)**

____ September 2014	____ October 2014	____ November 2014	____ December 2014
____ January 2015	____ February 2015	____ March 2015	____ April 2015
____ May 2015	____ June 2015	____ July 2015	____ August 2015

· **Joseph V. Falanga, CPA, AEP[®]**

Our preferred month is: _____

· **Gary L. Flotron, MBA, CLU[®], ChFC[®], AEP[®]**

____ September 2014	____ October 2014	____ November 2014	____ December 2014
____ January 2015	____ February 2015	____ March 2015	____ April 2015
____ May 2015	____ June 2015	____ July 2015	____ August 2015

· **Michael W. Halloran, CLU[®], ChFC[®], AEP[®], CFP[®], REBC, RHU, LUTCF, MSFS, MSM**

____ September 2014	____ October 2014	____ November 2014	____ December 2014
____ January 2015	____ February 2015	____ March 2015	____ April 2015
____ May 2015	____ June 2015	____ July 2015	____ August 2015

· **Al W. King, III, JD, LL.M., AEP[®] (Distinguished)**

Our preferred month is: _____

· **Clark B. McCleary, CLU[®], ChFC[®], MSFS, AEP[®] (Distinguished)**

Our preferred month is: _____

· **A. Stephen McDaniel, JD, AEP[®], EPLS**

Our preferred month is: _____

· **Jordon N. Rosen, CPA, MS (taxation), AEP[®]**

Our preferred month is: _____

· **Gregory E. Sellers, CPA, AEP[®]**

____ September 2014	____ October 2014	____ November 2014	____ December 2014
____ January 2015	____ April 2015 (16 th or 1 st)	____ May 2015	____ June 2015
____ July 2015			

· **Paul S. Viren, CLU[®], ChFC[®], AEP[®]**

____ September 2014	____ October 2014	____ November 2014	____ December 2014
____ January 2015	____ February 2015	____ March 2015	____ April 2015
____ May 2015	____ June 2015	____ July 2015	____ August 2015

· **We would like take advantage of a webinar instead of an in-person presentation and prefer the _____ program.**

