



HECKERLING INSTITUTE  
ON ESTATE PLANNING  
*University of Miami School of Law*

52<sup>ND</sup> ANNUAL  
HECKERLING INSTITUTE  
ON ESTATE PLANNING

JANUARY 22-26, 2018

ORLANDO WORLD CENTER MARRIOTT  
RESORT AND CONVENTION CENTER

ORLANDO, FLORIDA

Planning Strategies for an  
Unpredictable World

## SCOPE



**Tina Portuondo**  
*Director*  
Heckerling Institute on  
Estate Planning

As the leading and largest conference for estate planning professionals, the Heckerling Institute on Estate Planning provides unparalleled educational and professional development opportunities for all members of the estate planning team. The program covers topics of timely interest to attorneys, trust officers, accountants, charitable giving professionals, insurance advisors, elder law specialists, wealth management professionals, educators and non-profit advisors. The Institute is also the home of the nation's largest exhibit hall dedicated entirely to the estate planning industry.

The 52<sup>nd</sup> Institute will provide you with the information and practical guidance you need to plan effectively in the current uncertain and unpredictable legal and economic environment. Our faculty of leading experts will explore today's most important tax and non-tax planning issues, including the planning implications of enacted or anticipated legislation. The **Recent Developments Panel** will analyze the most significant developments of 2017, and provide valuable insights on emerging trends that can affect your practice. The **Lloyd Leva Plaine Distinguished Lecture** will feature **Trevor Potter**, a former Commissioner and Chairman of the Federal Election Commission, who will offer an inside look at Washington and the impact of money in politics. In addition to traditional estate planning topics, the 52<sup>nd</sup> Institute will also examine the impact of emerging technological developments, the increasing significance of international planning issues, and the continued importance of income tax and basis planning.

Attendees can benefit from programs covering a wide range of advanced level planning topics, or can customize their educational experience with the following specialized program tracks:

**NEW! Closely-Held Business Planning:** This series offers an in-depth look at planning for the closely-held business, including choice of entity and other formation issues, the use of buy-sell agreements, planning for real estate investors, ethical issues, exiting the business, and unwinding FLPs. **CHB**

**NEW! Planning with Trusts:** This series examines the impact of the new Uniform Directed Trust Act (including the planning and drafting implications), fiduciary income tax issues, preparing fiduciary accountings to mitigate risk, the care and feeding of dynasty trusts, the scope of trustee discretion, and trust asset protection through the lens of the drafting attorney, the fiduciaries, and the creditors. **TRU**

**International Planning:** Recognizing the increasing prevalence of clients with international connections, this series provides an overview of the international planning concepts all planners should be familiar with, as well as an introduction to employment and immigration law. It also examines planning with community property, and U.S. tax issues related to foreign trusts. **INT**

**Financial Assets:** These programs explore income tax and basis planning, the current state of planning with life insurance, and the effective use of Roth IRAs. **FIN**

**Charitable Giving:** This track of programs offers guidance on choosing the most effective tax-exempt vehicle to implement a client's charitable intentions – including alternatives to the private foundation, and how to approach planned giving in a changing landscape. **CHR**

**Elder Law:** This series covers new developments in special needs planning, financing long-term care, improving the quality of life of elderly clients, and planning for IRA required minimum distributions. **ELD**

**Litigation:** This series examines recent cases involving fiduciaries, the ethical issues involved in negotiations, and planning to avoid post-death administrative problems. The series also offers a look at the unique issues involved in celebrity estates, and the lessons to be learned from a historical will contest. **LIT**

**Fundamentals:** The fundamentals programs provide an overview of Subchapter J, examine the issues involved in forming a closely-held business, and cover the international planning issues all domestic estate planners should be familiar with.

I hope that you will join us in Orlando on January 22-26, 2018 to enjoy our exceptional programming and the opportunity to meet and exchange ideas with colleagues from across related professions, across the nation, and around the world.

Register online today at [www.law.miami.edu/heckerling](http://www.law.miami.edu/heckerling)

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# INSTITUTE SCHEDULE

## SUNDAY, JANUARY 21

2:00-6:00 Conference Check-In and On-Site Registration

## MONDAY, JANUARY 22

7:00 Conference Check-In and On-Site Registration

9:00-12:15 FUNDAMENTALS PROGRAM

**CHB** **Starting Off On the Right Foot While Avoiding Foot Faults – Issues at the Formation of the Closely-Held Business**

**Stephanie Loomis-Price ♦ Samuel A. Donaldson ♦ Ivan Taback**

Clients launching new business ventures need a lot of guidance, whether they know it or not. This program will cover most of the important tax and legal issues related to the formation and ongoing maintenance of a new business entity, including understanding the federal tax implications of the various types of business entities, negotiating the documents related to management, coordinating the business capital structure with the estate plan, and optimizing entity maintenance to minimize IRS attacks.

10:30-10:45 Break

12:15-2:00 Lunch

2:00-2:10 Introductory Remarks

**Tina Portuondo, Director, Heckerling Institute**  
**Patricia D. White, Dean, University of Miami School of Law**

2:10-5:15 Recent Developments 2017

**Carol A. Harrington ♦ Steve R. Akers ♦ Jeffrey N. Pennell**

This panel will analyze the most significant developments of 2017, including the planning implications of enacted or anticipated legislation.

**Materials by:** Steve R. Akers, Samuel A. Donaldson,  
Charles D. “Skip” Fox, IV, Jeffrey N. Pennell, and Howard M. Zaritsky  
**Edited by:** Ronald D. Aucutt

3:30-3:45 Break

6:00-7:00 Welcome Reception

## TUESDAY, JANUARY 23

9:00-9:50 **FIN** **Putting It On & Taking It Off: Managing Tax Basis Today for Tomorrow**  
**Paul S. Lee**

The management and creation of tax basis is the most important planning issue today and, even more so, if “tax reform” occurs (in whatever form). Death may be inevitable but capital gains taxes shouldn’t be. Every client should capitalize on strategies to maximize and concentrate basis in assets where it can be of most benefit. This presentation will demonstrate how innovative, advance planning can maximize value many times over.

9:50-10:40 **CHB** **Business Succession: Abdicate? Affiliate? Alienate? Bifurcate? Syndicate? Liquidate? Vacillate? Don’t Wait. Cogitate and Participate.**

**Thomas W. Abendroth**

Business succession planning is the process of planning to exit the business, either through sale or through transfer to succeeding generations. This session will examine selected tax and non-tax issues associated with exiting the business, and how planning must work with either form of exit.

10:40-10:55 Break

10:55-11:45 **TRU** **Care and Feeding of a Dynasty Trust: High Protein or Low Fat?**

**Diana S.C. Zeydel**

Tax law and concerns about asset protection have driven estate planners to create trusts with longer and longer durations. Keeping these trusts healthy can be challenging. How do we build muscle to withstand challenges? Should we go lean if the estate and GST taxes are repealed? What are the best practices to achieve a fit and flexible trust in uncertain times?

11:45-12:35 **Lloyd Leva Plaine Distinguished Lecture**  
**Money in Politics: A Hydraulic or a Legal Issue?**

**Trevor Potter**

For over a century federal law has attempted to regulate the sources and amounts of money in elections. The result proves to some that money is a hydraulic force: efforts to channel it only result in broken dikes and washed away dams. Others believe that the problem is inartful drafting, failed regulators, partisan greediness, the leveraging of the tax code to subvert the campaign finance laws, and a Supreme Court which has no understanding of how politics and the legislative system actually work. Which is it?

12:35-2:00 Lunch

2:00-2:50 **LIT** **Estate Planning in Anticipation of a Contest or a Difficult Beneficiary**

**TRU** **S. Andrew Pharies**

This session will focus on practical issues in structuring an estate plan to withstand a potential contest or a beneficiary likely to disrupt the post-death administration. It will focus on enhancing the enforceability of no contest clauses as well as structuring an estate plan to mitigate fiduciary risk.

2:50-3:40 **CHB** **Buy-Sell Agreements: A Critical Part of Any Business Formation**

**Louis A. Mezzullo**

This session will discuss the objectives and key tax and non-tax issues when drafting a buy-sell agreement for a closely-held business.

3:40-3:55 Break

3:55-4:45 **CHR** **Beyond the Private Foundation**

**Martin Hall**

A private foundation may not be the most effective tax-exempt vehicle to implement a client's charitable intentions. This program will explore the use and structuring of other options, including donor-advised fund accounts, supporting organizations and 501(c)(4) social welfare organizations.

4:45-5:35 **LIT** **The 1846 Last Will of John Sutton – What's Not So New in Will Drafting and Contests**

**Terrence M. Franklin**

Will drafting, the role of the attorney as counselor and witness, and pleading and the presentation of facts in a will contest trial will be addressed on the eve of the anniversary of the signing of the last will and testament of the speaker's ancestor, a Florida slave owner whose will emancipated the mother of his children and their offspring.

9:00-9:50 **ELD** **Will You Still Need Me, Will You Still Feed Me, When I'm Sixty-Four?**

**Bernard A. Krooks**

Not sure that the Beatles were thinking about financing long-term care, but you and your clients should be! Seventy percent of Americans age 65 and older will need some form of long-term care during their lifetime. Unfortunately, the U.S. has no health insurance system for long-term care. To many, this comes as a rude awakening as their health declines and the need for care arises. This presentation will address the myriad of options available to people in need of long-term care, how to finance such care, and other issues that should be addressed during this process.

9:50-10:40 **INT** **Theory Meets Reality: A Practical Look at the U.S. Income Taxation of**  
**TRU** **U.S. Grantors and Beneficiaries of Foreign Trusts**

**M. Read Moore**

Differences in trust law and trust administration outside of the United States often make advising U.S. clients on U.S. tax issues related to foreign trusts quite challenging. This presentation will address the principal U.S. income tax issues affecting U.S. settlors and beneficiaries of trusts administered outside the United States with an emphasis on frequent conflicts between U.S. tax law and the realities of trust law and trust administration outside of the United States.

10:40-10:55 **Break**

10:55-12:35 **Question and Answer Panel**

**Carol A. Harrington ♦ Steve R. Akers ♦ Jeffrey N. Pennell**

12:35-2:00 **Lunch**

2:00-5:20 **FUNDAMENTALS PROGRAM**

*(Runs concurrently with Special Sessions I and II)*

**TRU** **Selected Subchapter J Subjects: From the Plumbing to the Planning, Preventing Pitfalls with Potential Payoffs**

**Alan S. Halperin ♦ Amy E. Heller**

Understanding the rules of Subchapter J is essential for every estate planner. The program will provide an overview of Subchapter J, including the rules related to grantor trusts and non-grantor trusts. The panelists will address potential pitfalls and planning opportunities that permeate this area.

2:00-3:30 **SPECIAL SESSIONS I**

**Session I-A**

**FIN** **Building Basis, Beyond the Basics: Effective and Efficient Basis Building Strategies for Your Client**

**Paul S. Lee ♦ Turney P. Berry ♦ Ellen K. Harrison**

The panel will explore today's timely techniques to maximize and concentrate basis, including practical steps required to implement these strategies. The discussion will include upstream planning, powers of appointment to create basis, using leverage, using partnerships to move basis to where you want it, and planning that benefits charity while capturing new basis for the family.

### Session I-B

#### **CHB** Special Issues in Drafting (and Administering) Buy-Sell Agreements

Louis A. Mezzullo ♦ Nancy G. Henderson

The panelists will share best practices in drafting buy-sell agreements in contemplation of divorce, creditors, ownership by charitable and non-charitable trusts and other entities, transfer tax audits, and disputes among business owners.

### Session I-C

#### **INT** Two Systems Separated by a Common Language: U.S. Tax Law Meets

#### **TRU** Non-U.S. Trust Law

M. Read Moore ♦ Alec R. Anderson

This session will consider the application of U.S. income tax laws to trusts administered outside the United States in the context of non-U.S. trust law and typical administrative practices of non-U.S. trustees, including issues related to the establishment and settlement of non-U.S. trusts, trust administration outside the United States, distributions from foreign trusts, and termination of foreign trusts.

### Session I-D

#### **LIT** Review of the Past Year's Significant, Curious, or Downright Fascinating

#### **TRU** Fiduciary Cases (at least it seems to me)

Dana G. Fitzsimons, Jr.

This session will review recent cases from across the country to assist fiduciaries and their advisors in identifying and managing contemporary challenges.

### Session I-E

#### **ELD** Beyond the Special Needs Trust: Essential New Developments in Special

#### **TRU** Needs Planning

Katherine N. Barr ♦ Kristen M. Lewis ♦ James M. McCarten

This panel will discuss new laws, regulations and options that estate planners must know to plan effectively for a secure quality of life for a person with a disability.

### Session I-F

#### **CHR** Structuring Philanthropy: What Works When

Martin Hall ♦ Erik Dryburgh ♦ Michele A.W. McKinnon

A critical question for philanthropic clients is what structure or combination of structures should be used to fulfill their goals. This session will consider not only the more standard options of private foundations, private operating foundations, donor-advised fund accounts and supporting organizations, but will also review the use of section 501(c)(4) social welfare organizations and LLCs to meet the needs of different donor profiles.

3:30-3:50

Break

3:50-5:20

## SPECIAL SESSIONS II

### Session II-A

#### **TRU** Show Me the Money! Settlers, Beneficiaries and the Dynasty Trust

Diana S.C. Zeydel ♦ Todd A. Flubacher ♦ Barry F. Spivey

Flexibility or no flexibility for dynasty trusts? Can we solve for settlor intentions, beneficiary predilections, tax considerations, and state law limitations without fiduciary litigation? This session will examine the options.

## Session II-B

### **CHB** Family LPs and LLCs: The Unwind

**Thomas W. Abendroth ♦ Robert R. Pluth, Jr.**

This session will examine the income tax issues that may be overlooked in unwinding a family LP or LLC, particularly if the advisor's expertise is more concentrated on estate planning than income taxation.

## Session II-C

### **Technology and Estate Planning: The Rise of the Machines**

**Bruce M. Stone ♦ Eliam Medina ♦ Suzanne Brown Walsh**

First it was word processing and desktop calculators. Then document assembly systems, spreadsheets, and actuarial software. Mail delivery was replaced by faxing which was replaced by email which is being replaced by cloud storage and shared access. The internet provides access to vast troves of knowledge. Wills prepared online, executed with remote witnesses and existing only as electronic records are here. The only thing not yet replaced is the human brain of the estate planner. Will artificial intelligence replace us eventually? Do we have professional and ethical duties to embrace the fullest use of advances in technology?

*Ethics and Technology Credits Applied For*

## Session II-D

### **ELD** Problems, Problems, Problems. Your Older Clients Have Them, but Elder Law Can Help Solve Them

**Bernard A. Krooks ♦ Robert B. Fleming ♦ Lawrence A. Frolik**

The bad news is that during later life individuals often encounter legal problems arising from health concerns, long-term care, and the need for appropriate housing. The good news is that elder law often provides answers by crafting solutions that permit clients to live as well as possible in the last decades of their lives. The panel will discuss hypothetical, but realistic, problems often faced by older clients, and demonstrate how to "solve" or at least alleviate them, by applying the precepts and knowledge of elder law.

## Session II-E

### **LIT** Case Studies in Preventing Post-Death Administrative Nightmares

**TRU** **S. Andrew Pharies ♦ David A. Baker ♦ Jo Ann Engelhardt**

This panel discussion will examine real and hypothetical cases that resulted in post-death administrative nightmares and attempt to reverse engineer those cases to determine what, if any, preventative measures could have been taken at the estate planning stage.

## Session II-F

### **LIT** Dying for Fame in the Age of Celebrity: From Neverland Ranch to Paisley Park

**Linda J. Wank ♦ Edward H. Rosenthal ♦ David Sleeman**

Using the Estates of Michael Jackson and Prince as case studies, this panel will explore the unique, hot-button issues confronting fiduciaries and heirs of celebrity estates.



**9:00-9:50** **INT** **Stranger in a Strange Land: Dealing with Foreign and Domestic Community Property Issues in Your State**

**Joshua S. Rubenstein**

People are becoming increasingly peripatetic in today's mobile society. Sometimes people from different countries marry. Sometimes couples change domiciles. Sometimes, individuals have property in more than one country. And sometimes, individuals have close family members, even spouses, who live in different countries. This program will consider the issues presented when an individual from a community property jurisdiction has connections to a common law property jurisdiction.

**9:50-10:40** **TRU** **Trust Administration Takes a Village? The New Uniform Directed Trust Act Paves the Way for Creative and Thoughtful Divided Trusteeship**

**Robert H. Sitkoff**

The duties and liabilities of directed trustees and trust directors remain a source of confusion. This session will canvass the new Uniform Directed Trust Act, explore how the Act simplifies drafting and administering directed trusts, and highlight some of the most common and helpful uses of directed trusts in the current planning environment.

**10:40-10:55** **Break**

**10:55-11:45** **CHR** **What's a Donor to Do? Planned Giving in a Changing Tax Landscape**

**Michele A.W. McKinnon**

This program will cover the manner in which donors should approach planned giving under uncertain or new tax laws as well as changes affecting the charitable deduction and their impact on planned giving techniques. It will also explore other reasons donors make gifts and whether these considerations are likely to outweigh new tax limitations in a donor's gift considerations.

**11:45-12:35** **CHB** **Dishing the Dirt on Planning for Real Estate Investors**

**Farhad Aghdami**

This program will focus on the income tax and wealth transfer tax planning opportunities (and pitfalls) associated with planning for real estate investors including a discussion of non-tax considerations and obstacles, such as obtaining third-party consents. The program will also explore valuation discount planning, freeze, and leveraging strategies for specific types of assets and ownership structures typically found in real estate deals.

**12:35-2:00** **Lunch**

**2:00-5:20** **FUNDAMENTALS PROGRAM**

*(Runs concurrently with Special Sessions III and IV)*

**INT** **Demystifying International Tax Planning for Individuals – A Primer for the Domestic Estate Planner**

**N. Todd Angkatavanich ♦ Scott A. Bowman  
Carlyn S. McCaffrey ♦ Edward Vergara**

This program will focus on tax issues practitioners should be familiar with when dealing with families who have multi-national members and assets, including U.S. income and transfer tax rules relevant to residents and non-residents, inbound and outbound investments, foreign trusts and their U.S. beneficiaries, corporate anti-deferral regimes, and expatriation. We will also discuss information exchange regimes such as FATCA, CRS and more.

## Session III-A

**TRU Trustees, Beneficiaries, Directors! The Uniform Directed Trust Act Can Conjure a Hollywood Ending from Even the Most Difficult Family Script**

**Robert H. Sitkoff ♦ Turney P. Berry  
James M. Marion ♦ Susan D. Snyder**

After three years of collaborative effort, last summer the Uniform Law Commission approved the Uniform Directed Trust Act. This panel will explore the effective use of directed trusts, including fiduciary and tax issues, from drafting, administration, and beneficiary points of view in light of the new uniform act and existing state statutes.

## Session III-B

**LIT Trust Asset Protection Through a Tri-Focal Lens**

**TRU Daniel S. Rubin ♦ Terrence M. Franklin ♦ Michael M. Gordon**

This program will address the asset protection afforded beneficiaries through trusts from the unique and sometimes conflicting perspectives of (i) the drafting attorney, (ii) the trustees and other fiduciaries administering the trust, and (iii) those creditors seeking to reach the trust assets.

## Session III-C

**FIN What the Heck(ering) Is Going on with Life Insurance Planning After Tax Reform? Planning When the Only Certainty Is Ambiguity**

**Lawrence Brody ♦ Mary Ann Mancini ♦ Charles L. Ratner**

Once again, significant tax reform, whether enacted or anticipated, has created great uncertainty with regard to where, when and how life insurance should be used in financial and estate planning. This presentation will cover the implications of wealth transfer tax reform or repeal on the use of life insurance in estate planning, the structure of new purchases, and the options for dealing with policies that clients believe are no longer needed or wanted for their original purpose.

## Session III-D

**CHR Creative Use of Planned Giving Techniques in an Uncertain Tax Environment**

**Michele A.W. McKinnon**

This program will look at specific planned giving techniques and their continued benefits to donors under new or proposed tax law changes with a focus on charitable gift annuities, remainder trusts, and lead trusts.

## Session III-E

**CHB Ethical Issues in Advising Clients on Planning for, Creating, Operating, Transferring Control and Ownership of, and the Dissolution of Closely-Held Businesses**

**Charles D. "Skip" Fox, IV ♦ J. Lee E. Osborne ♦ Mary F. Radford**

Through the use of case studies this session will examine many of the ethical issues involved in all aspects of the life cycle of a closely-held business, from inception to end. Some of the areas to be examined are competence, timeliness of work, keeping the clients informed, and, of course, the conflicts that can arise in representing more than one party involved in the business.

*Ethics Credit Applied For*

## Session III-F

**INT Employment and Immigration Law 101**

**Linda M. Doyle ♦ Elizabeth A. Quinn**

High net worth families (and family offices) should have a working knowledge of employment issues – both those impacting family employees and staff at the family office. This session will focus on issues unique to family (domestic) employees such as the Fair Labor Standards Act, classification as an employee versus independent contractor, and liability. It will also address issues related to more high-level employees of the office, including hiring, compensation, performance reviews, terminations, and liability. Finally, it will address issues related to employing non-U.S. citizens.

3:30-3:50

**Break**

3:50-5:20

## **SPECIAL SESSIONS IV**

### **Session IV-A**

**ELD** **The Magic Age Is 70½**

**FIN**

**Natalie B. Choate**

At 70½ your IRA tax shelter becomes a tax nightmare. Help older clients minimize or eliminate RMDs. Plus, when and how to take RMDs, and where to take them from.

### **Session IV-B**

**TRU** **All Present and Accounted For: Proactively Preparing Fiduciary Accountings to Facilitate Pre- and Post-Mortem Planning and Mitigate Risk**

**Joshua S. Rubenstein ♦ Scott T. Ditman**

The world is becoming more litigious, especially in the private client arena. Fiduciary accountings, when collaborated on by legal and accounting professionals, not only can protect fiduciaries and the professionals who represent them from litigation, but they also can form the basis for innovative win-win solutions when litigation occurs by distinguishing accounting from tax income, reallocating receipts and expenses between income and principal, facilitating pre- and post-mortem estate planning, and mitigating income and transfer taxation.

### **Session IV-C**

**CHB** **Getting Your Hands Dirty with Real Estate Investors**

**Farhad Aghdami ♦ Sarah Moore Johnson**

This program will focus on practical tax and non-tax considerations when representing real estate investors, such as choosing the right trustees after the *Aragona* case, dealing with negative capital accounts, managing capital gains and avoiding “dealer” status, valuation and transfers of promote interests, and much, much more!

### **Session IV-D**

**TRU** **How Much and When? A Panel Discussion on the Legal and Practical Considerations of the Exercise of Discretion**

**Amy K. Kanyuk ♦ William T. Hennessey ♦ R. Hugh Magill**

This session will provide practical advice and guidance from the perspective of an estate planner, a litigator, and a trust officer regarding the exercise of a trustee’s discretion and the scope of a beneficiary’s rights with respect to a discretionary trust.

### **Session IV-E**

**LIT** **Ethics and Negotiations**

**Steven K. Mignogna ♦ Jo Ann Engelhardt ♦ Terrence M. Franklin  
Richard W. Nenko ♦ Robert D. Steele ♦ Matthew H. Triggs**

Ethical challenges arise in any negotiation, especially when intertwined with thorny trust and estate issues. The panel will address the ethical and strategic implications in negotiating with counsel, clients, and advisors. This program will include a mock mediation in which the participants grapple with common yet intriguing – and even entertaining – problems.

*Ethics Credit Applied For*

## Session IV-F

### **CHB** Why Your Partnership and LLC Agreements Need a Tune-Up in 2018: The New Partnership Audit Rules

**Richard B. Robinson**

Every partnership (including large, small, and family partnerships) must amend its agreement beginning with its 2018 tax year. Partnerships with trusts, grantor trusts, limited liability companies, other partnership or disregarded entities as partners, cannot elect out of these new rules, and every partnership must appoint a Partnership Representative for each tax year. The new rules create complexity and decisions that must be discussed with every partnership. This program will provide an overview of the new rules as well as practical advice on how partnership agreements should be amended to address the issues.

## FRIDAY, JANUARY 26

### 9:00-9:50 **FIN** Doth Thou Roth?

**Natalie B. Choate**

Roth IRAs offer significant planning opportunities but are surrounded by pitfalls. This session will cover basic to expert tips, including tax-free Roth conversions, beneficiary conversions, estate planning angles, and what trustees must know.

### 9:50-10:40 **TRU** Trustee Discretion: The Better Part of Valor or Vulnerability?

**Amy K. Kanyuk**

This session will focus on the challenges trustees face with respect to discretion over distributions, examining the scope and meaning of different types of discretion, and the interplay between a trustee's discretion and a beneficiary's rights and interests.

### 10:40-10:50 **Break**

### 10:50-12:00 **The Best, the Most Intriguing, and the Scariest Ideas Culled from the 2018 Institute and Elsewhere and How to Make Them Work for You and Your Clients**

**Jonathan G. Blattmachr ♦ Martin Shenkman**

An eclectic survey of drafting ideas, planning tips, new developments and random thoughts each of which has practical implications to estate, financial and related planning. A collection of the most practical, nettlesome or just unexpected planning nuggets gleaned from this year's Institute and elsewhere (professional literature, list serves, and cocktail parties).

## ACCREDITATION

Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past Institutes. In the past, continuing education credit has also been available for other estate planning professionals, including accountants, IRS enrolled agents, financial planners, banking and insurance professionals, elder law specialists and planned giving advisors. We urge you to contact our office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases. The University of Miami School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org). Program Level: Advanced; Program Prerequisites: General familiarity with estate planning principles; Delivery Method: Group-Live; Amount of Recommended CPE credit: 33.5 hours; Recommended Field of Study: Taxes; Advance Preparation: None; Learning Objectives: Upon completion of the program, participants will be able to identify, analyze and resolve practical estate planning, administration and tax reporting issues.

## GENERAL INFORMATION

### REGISTRATION

Advanced online registration is highly recommended. The \$1,100 registration fee includes admission to the educational sessions, the Monday evening Welcome Reception, daily continental breakfasts, and networking breaks. To register online, please visit our website [www.law.miami.edu/heckerling](http://www.law.miami.edu/heckerling). To register and pay by check, please complete and return the Institute Registration Form. Register by Friday, November 17, 2017 to be included in the Conference Guide & Registration List. For additional information please call 305-284-4762. Sharing registrations is not permitted.

### MATERIALS

Registrants will receive one set of materials available in print or USB. Materials will be available for pick-up beginning on Sunday, January 21, 2018 between 2:00-6:00 p.m. On-site access to the conference materials through the Heckerling Mobile App will be available on your web-enabled smart phone or tablet during the Institute. Access instructions for the Mobile App will be included in the Institute materials. Additional materials may be purchased for \$250. Conference materials are copyrighted and cannot be duplicated, reused, or shared without the written consent of the Heckerling Institute.

### CANCELLATIONS, COMPLAINTS, AND REFUNDS

Registration fees are refundable (less a \$100 administrative fee) if written notice is received by Thursday, December 28, 2017. For more information regarding administrative policies such as complaints or refunds, please call 305-284-4762. Refunds are not available for guest programs.

### CONSENT TO USE OF IMAGE

Attendance at, or participation in, the Heckerling Institute constitutes agreement to the Institute's use and distribution of the attendee's or participant's image in photographs, video, and electronic media for educational and promotional purposes. Recording of sessions is not permitted.

### PUBLISHED PROCEEDINGS

LexisNexis will publish the proceedings of the 52<sup>nd</sup> Annual Heckerling Institute on Estate Planning. Registrants may order the volume at the LexisNexis booth in the exhibit hall. The proceedings of the 51<sup>st</sup> Annual Heckerling Institute (January 2017) are now available from LexisNexis. For further information, please direct your inquiries to LexisNexis at 800-533-1637 or visit [www.lexisnexis.com](http://www.lexisnexis.com).

### HECKERLING GRADUATE PROGRAM IN ESTATE PLANNING

The University of Miami School of Law offers a unique Graduate Program in Estate Planning taught by the nation's leading experts. The program provides comprehensive coverage of the tax and non-tax issues involved in individual and estate planning, and is ideally suited for both entry-level attorneys and more experienced attorneys interested in either expanding or transitioning to an estate planning practice. The two-semester program is offered on either a full or part-time basis. Our Joint J.D./LL.M. program allows Miami Law students and visiting students from other law schools to earn both degrees over either six or seven semesters.

For additional information on our Graduate Program visit [www.law.miami.edu/estateplanning](http://www.law.miami.edu/estateplanning).

## GUEST PROGRAMS

The Heckerling Institute offers the following programs for our registrants' guests. Tours are subject to availability and fees are non-refundable. Please visit our website for additional information.

### Tuesday, January 23 — Cooking Demo and Four-Course Luncheon (10:30 a.m. - 4:30 p.m.) \$120

*"Laissez le Bon Temps Rouler"* (Let the Good Times Roll!) Join us for a cooking demonstration and luncheon at Emeril's Orlando Restaurant at Universal CityWalk. The Chef de Cuisine will demonstrate how to prepare an award-winning New Orleans style luncheon. After lunch, explore Universal CityWalk for a bit of retail therapy. **BAM!**

### Wednesday, January 24 — Cypress Forest Guided Kayak Tour (10:00 a.m. - 4:00 p.m.) \$100

After brief instructions on paddling, embark on a two-hour guided tour of Shingle Creek, the headwaters of the Everglades and one of the top paddling trails in Florida. Your guide will share historic and ecological facts about this beautiful Cypress Forest. Afterward, relax with a picnic lunch on your own. This tour is suitable for beginners and all ages.

### Thursday, January 25 — Cornell Fine Arts Museum and Winter Park (10:00 a.m. - 4:00 p.m.) \$40

Experience historic and contemporary art in the heart of Winter Park, Florida during a docent-led tour of the Cornell Fine Arts Museum and the Alford Inn. The museum houses paintings from Corot to Monet and contemporary works from Tracey Emin to Maya Lin. After the tour, stroll along Park Avenue for lunch and shopping on your own.

## HOTEL ACCOMMODATIONS

### HEADQUARTERS HOTEL

**Orlando World Center Marriott Resort & Convention Center** (\$275 single/double)  
Reservations: 888-789-3090 *Cut-Off Date: December 22, 2017 or until the room block is sold out*

### ALTERNATE HOTEL ACCOMMODATIONS

**Courtyard Orlando Lake Buena Vista in the Marriott Village** (\$174 single/double)  
**SpringHill Suites Orlando Lake Buena Vista in the Marriott Village** (\$179 single/double)  
Reservations: 888-789-3090 *Cut-Off Date: December 22, 2017 or until the room block is sold out*  
*Complimentary shuttle: Continuous to and from the conference during programming hours*

**New This Year! Gaylord Palms** (\$265 single/double)  
Reservations: 800-429-5673 *Cut-Off Date: December 22, 2017 or until the room block is sold out*  
*Complimentary shuttle: Morning pick-up and evening return*

**Hilton Orlando Bonnet Creek** (\$249 single/double)  
Reservations: 888-353-2013 *Cut-Off Date: December 22, 2017 or until the room block is sold out*  
*Complimentary shuttle: Morning pick-up and evening return*

**Waldorf Astoria Orlando Resort** (\$299 single/double)  
Reservations: 888-353-2009 *Cut-Off Date: December 22, 2017 or until the room block is sold out*  
*Complimentary shuttle: Morning pick-up and evening return*

**Marriott's Sabal Palms / Marriott's Royal Palms** (rates vary)  
Reservations: 800-845-5279 *Villas located on the World Center Golf Course*

### COMPLIMENTARY EVENING TRANSPORTATION

Complimentary continuous evening shuttle service between the World Center Marriott, Marriott Village, and select dining and entertainment areas will be provided from 6:30 p.m. until midnight.

Disney Springs: Monday & Wednesday      Universal CityWalk: Tuesday & Thursday

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**53<sup>rd</sup> Annual Heckerling Institute on Estate Planning**  
**January 14-18, 2019 at the Orlando World Center Marriott**

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