



HECKERLING INSTITUTE
ON ESTATE PLANNING
University of Miami School of Law

54TH ANNUAL
HECKERLING INSTITUTE
ON ESTATE PLANNING

JANUARY 13 - 17, 2020

ORLANDO WORLD CENTER MARRIOTT
RESORT AND CONVENTION CENTER

ORLANDO, FLORIDA

Keeping You a Step Ahead
in a Changing World

SCOPE



Tina Portuondo
Director
*Heckerling Institute on
Estate Planning*

The Heckerling Institute on Estate Planning is the nation's premier conference for estate planning professionals, offering 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, and nonprofit advisors. The Institute is also the home of the nation's largest exhibit hall dedicated entirely to the estate planning industry.

In addition to traditional estate planning topics, the 54th Institute offers guidance on planning effectively in today's uncertain and unpredictable times. The **Recent Developments Panel** analyzes the most significant developments of 2019, providing both practical planning tips and a look at what might lie ahead. The **Lloyd Leva Plaine Distinguished Lecture** features **Michael Greenwald**, formerly with the U.S. Treasury Department, examining the central role of the U.S. dollar and the American banking system in dealing with new geoeconomic threats to financial and national security. During the remainder of the week attendees can enjoy programs on a wide range of advanced level planning topics, or can customize their educational experience by taking advantage of our specialized program tracks:

Focus Series: This series of programs offers practical insights on many of the emerging tax and non-tax issues facing today's estate planning professionals including planning for the migratory client and the impact of the Supreme Court's decision in *Kaestner*, representing global families, planning for family entities after *Powell*, divorce and the elderly, planning for digital assets, modern ethics issues, and the changing nature of the business of estate planning. **FS**

Planning with Trusts: This series begins with an in-depth review of the rules surrounding grantor trusts, followed by an advanced level look at innovative planning techniques for both grantor and non-grantor trusts. Other programs cover planning and drafting flexible long-term trusts, the trustee's duty to disclose, planning for the payment or mitigation of GST tax on nonexempt trusts, and an inside view from a panel of corporate fiduciaries. **TRU**

International Planning: This series covers international planning for both foreign and domestic clients, including the continuing impact of the 2017 Tax Act, representing global families in a changing international environment, and a comparative analysis of foreign and domestic asset protection trust laws. **INT**

NEW! Business and Financial Assets: These programs explore the tax benefits and planning implications of Qualified Opportunity Zones, planning for family entities after *Powell*, planning for inherited retirement benefits, developments under Code Section 199A, and planning with Subchapter S corporations. **BFA**

Elder Law: This series provides practical guidance on when a special needs trust is appropriate, reviews the key provisions that should be included in the trust, and discusses how to counsel the beneficiary or trustee. The series also examines balancing vulnerability and autonomy for seniors, and planning for the divorce of older clients. **ELD**

Charitable Giving: This series provides insights on alternatives for dealing with obsolete private foundations, charitable giving with retirement benefits, and creative planning ideas for charitable lead and charitable remainder trusts. **CHR**

NEW! Litigation and Conflict Resolution: These programs discuss recent cases involving fiduciaries, the role of family governance in avoiding conflict and preserving the family purpose, planning for the peaceful disposition of tangible assets, and navigating trustee liability issues. **LCR**

Ethics: This track covers new issues involved in planning for today's families, ethical considerations that arise in connection with special needs trusts, and hot topics with respect to protecting privilege and avoiding unforeseen ethics issues. **ETH**

Fundamentals: The fundamentals programs provide an in-depth look at the design and use of grantor trusts, planning with life insurance, and securities law issues for estate planners.

I hope that you will join us in Orlando on January 13-17, 2020 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

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INSTITUTE SCHEDULE

SUNDAY, JANUARY 12

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

MONDAY, JANUARY 13

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

9:00-12:15 FUNDAMENTALS PROGRAM

FS The Life-Changing Magic of Grantor Trusts

TRU Samuel A. Donaldson

Although the grantor trust rules have been around for over 65 years, there is still a lack of consensus about some key aspects of a device that is central to many estate plans. This program declutters much of the confusion about the design and use of the grantor trust.

10:30-10:45 Break

12:15-2:00 Lunch

2:00-2:10 Introductory Remarks

Tina Portuondo, Director, Heckerling Institute

2:10-5:15 Recent Developments 2019

Turney P. Berry ♦ Steve R. Akers ♦ Carol A. Harrington

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3:30-3:45 Break

6:00-7:00 Institute Welcome Reception

TUESDAY, JANUARY 14

9:00-9:50 **FS** Peripatetic Clients: No, It's Not an Illness but They Need Your

TRU Constant Care

Jonathan G. Blattmachr

People change their residences for a myriad of reasons from wanting more time in the sun to reducing state income taxes to taking advantage of enhanced business or investment opportunities. Regardless of their motives, these clients have many opportunities to avoid the adverse effects of laws (and taxes) in new jurisdictions and retain the advantages of laws (and tax avoidance) in their former states. Early planning is a key element in producing the best results.

9:50-10:40 **ETH** You Mean I Can't Bribe the Coach? Modern Ethics Issues You Didn't

FS See Coming

Lauren J. Woven

In a fast-paced world with instant communication, changing family structures and privilege issues at every turn, estate planning advisors are throttled with new and surprising ethics issues. This presentation will address ethics issues in planning for the modern family and practical methods for establishing boundaries.

10:40-10:55 Break

10:55-11:45 **BFA** **Don't Talk to Strangers: Defensive Planning in an Era of**

FS **Powell Paranoia**

Nancy G. Henderson

The *Powell* case has generated serious concern regarding the Service's position on whether taxpayers can continue to plan with family entities without running the risk of estate tax inclusion under Section 2036(a)(2) or Section 2038. This program will revisit estate tax inclusion under these two Code Sections, examine the holding in *Powell*, and attempt to reconcile *Powell* with *Byrum* and its progeny. The program will also provide practical suggestions for *Powell*-proofing an estate plan.

11:45-12:35 **INT** **Lloyd Leva Plaine Distinguished Lecture**

The Future of Financial Warfare in an Era of Great Power Competition

Michael Greenwald

The U.S. faces a new reality. Financial warfare tools must adapt away from the War on Terror to an era of great power competition with competitors such as China and Russia. Rogue states, terrorists, and money launderers have developed innovative tactics to evade sanctions and transfer money through the international financial system. This new era is premised on the central role of both the U.S. dollar and the American banking system. The U.S. must deal with the slew of new geoeconomic threats to financial and national security, while reducing the collateral effects of sanctions on law-abiding stakeholders.

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

2:00-2:50 **ELD** **What Makes a Special Needs Trust So Special, and When Should One**
TRU **Be Used?**

Craig C. Reaves

This session will examine how to determine whether a person with a disability needs a special needs trust and, if so, how to decide what type it should be and what key provisions should be considered for inclusion in the trust document.

2:50-3:40 **FS** **It's a Small World After All: Representing Global Families During Times**
INT **of Unprecedented Change**

Joshua S. Rubenstein

This session will cover changes to international estate planning, including worldwide political, economic and social change, global tax enforcement, attacks on tax planning, attacks on trusts, automatic information exchange, and increased trusts and estates litigation.

3:40-3:55 **Break**

3:55-4:45 **BFA** **Why Do I Cringe Every Time I See an S Corporation in My Client's**
Estate Plan?

Carol A. Cantrell

S corporations strike fear in the hearts of most estate planners. S corporations have unique and exacting rules that must be followed, or adverse tax consequences will follow. The best way to avoid tax problems with S corporations is to anticipate them and plan for them. This presentation will highlight the unique tax attributes of S corporations and how to keep them from ruining a perfectly good estate plan.

4:45-5:35 **TRU** **From Here to Eternity: Designing Trusts for the Long Haul**
David A. Handler

Trusts are typically designed to last for decades and often generations. They need to be clear and comprehensive enough to be understood and administered by many parties over the years, and flexible enough to adapt to changing economics, personal circumstances, and tax and trust laws. This session will explain key terms and features of trusts that will meet the test of time.

BFA Business and Financial Assets **CHR** Charitable Giving **ELD** Elder Law **ETH** Ethics

FS Focus Series **INT** International **LCR** Litigation and Conflict Resolution **TRU** Trusts

9:00-9:50 **LCR** **Full Disclosure: It's a Matter of Trust****TRU** **Thomas W. Abendroth**

The disclosure of information to beneficiaries is a fundamental duty of a trustee. The existence of the duty is rarely questioned, but to whom the duty is owed has been a source of regular litigation. This session will explore the trustee's duty to disclose, the impact of the UTC and other state statutes, and the implications of the ability to create a "silent trust."

9:50-10:40 **TRU** **Beyond the Binary: Choosing Between Grantor and Non-Grantor Status**
Austin Bramwell ♦ Carlyn S. McCaffrey

Trusts can be designed as separate taxpayers, transparent entities, or combinations of both. Whether grantor or non-grantor status is preferable depends on a wide variety of factors. This session will examine the panoply of consequences of grantor versus non-grantor status and explore some creative or lesser known uses of each status.

10:40-10:55 **Break****10:55-12:35** **Question and Answer Panel****Turney P. Berry ♦ Steve R. Akers ♦ Carol A. Harrington****12:35-2:00** **Lunch****2:00-5:20** **FUNDAMENTALS PROGRAM***(Runs concurrently with Special Sessions I and II)***BFA** **Fundamentals of Life Insurance - What You Need to Know and What You Think You Know****Mary Ann Mancini ♦ Lawrence Brody ♦ Donald O. Jansen**

A review of the menu of insurance products and techniques available today (it isn't your father's whole life in an insurance trust anymore), a guide to understanding the limits of policy illustrations, and the income, gift, estate, and generation-skipping implications of using life insurance in any plan.

2:00-3:30 **SPECIAL SESSIONS I****Session I-A****TRU** **Creative Planning Techniques with Grantor and Non-Grantor Trusts****Austin Bramwell ♦ S. Stacy Eastland****Carlyn S. McCaffrey ♦ Edwin P. Morrow, III**

Trusts can have an array of tax profiles. Acronyms abound and mystify client and advisor alike. This session will evaluate the varieties of trust income tax designs.

Session I-B**FS** **A Global Perspective on Representing Global Families During Times of****INT** **Unprecedented Change****Joshua S. Rubenstein ♦ Joe Donohoe ♦ Tina Wüstemann**

This session will take the issues discussed during the plenary session on this topic and flesh them out from the perspective of international practitioners.

Session I-C

ELD Special Needs Trusts: Recent Developments and

ETH Ethical Considerations

TRU Craig C. Reaves ♦ Robert B. Fleming ♦ Bernard A. Krooks

This panel will discuss recent cases involving special needs trusts, ethical issues that may arise, and how an attorney should respond and counsel a client who is the beneficiary or serving as trustee.

Session I-D

CHR Benevolence vs. Bloodline: Creative Solutions Involving Charitable

TRU Lead Trusts and Charitable Remainder Trusts

Margaret Ward Scott ♦ R. Mark Williamson

This program will provide a thorough analysis of the tax and non-tax advantages and disadvantages of charitable split-interest trusts.

Session I-E

TRU Key Provisions and Clauses for Trusts That Will Stand the Test of Time
(And War Stories of Many That Didn't)

David A. Handler ♦ Mary Elizabeth Anderson ♦ Jane G. Ditelberg

This panel of experienced attorneys and bank trust counsel will give their views on key provisions and clauses for trusts designed to work for generations, including how innocent clauses can go bad. This session will help you prepare trusts that are clear, comprehensive and flexible enough to adapt to changing times.

Session I-F

LCR Planning for Tangible Personal Property: Passing Down Your
Prized Possessions

G. Warren Whitaker ♦ Laura Angel-Lalanne

Courtney Booth Christensen ♦ Tash Perrin

Disposing of tangible personal property as part of an estate plan gives rise to unique legal issues and endless opportunities for conflict among beneficiaries. This presentation will review the applicable tax and substantive laws and discuss techniques to clarify the owner's wishes and avoid disputes.

3:30-3:50

Break

3:50-5:20

SPECIAL SESSIONS II

Session II-A

FS Have You Successfully Crossed State Lines or Have You Lost
TRU Your Way?

Jonathan G. Blattmachr ♦ G. Michelle Ferreira ♦ Diana S.C. Zeydel

Many clients and their planning structures have ties to more than one state. Can more than one state assert the right to tax? What is the impact of the Supreme Court's decision in *Kaestner*? Does more than one court have jurisdiction? If your client or the client's trusts and entities wish to assume residence elsewhere, what is required? The panel will discuss these questions and more to assist you in successfully advising the fleet-footed client.

Session II-B

LCR The Fiduciary Drake Passage: Navigating to Avoid Common Trustee

TRU Liability Issues

Thomas W. Abendroth ♦ Philip J. Hayes ♦ Stacy E. Singer

A trustee faces an array of demanding duties. It is a difficult path to navigate, but well-prepared trustees navigate it successfully every day. This session will review common situations that give rise to liability, and discuss the steps that trustees take to protect themselves and avoid missteps.

Session II-C

ETH Fire Cannot Kill A Dragon: Hot Topics in Privilege and Ethics Issues

Lauren J. Wolven ♦ David C. Blickenstaff ♦ Lorraine Cavataio

Intuition is not enough to get through the ethics minefield in a technological world. This panel will address recent cases and hot topics with respect to protecting privilege and avoiding unforeseen ethics issues.

Session II-D

ELD Our Clients Are Living Longer but Their Marriages Are Not: The

FS Intersection of Estate Planning and the Gray Divorce

Bruce M. Stone ♦ Mary F. Radford ♦ Linda J. Ravdin

The divorce rate for individuals over age 65 has increased dramatically. This panel will examine issues that arise when older parties divorce including: spousal support and retirement; estate planning; using trusts to address post-divorce financial security; the ability (or inability) to reach the other spouse's beneficial interest in a trust; working with the client's divorce lawyer; enforcing post-death claims under a marital settlement agreement; and dealing with a party who has or may have diminished capacity.

Session II-E

BFA Taking the S-tress out of S Corporations in Estate Planning

Carol A. Cantrell ♦ Laura Howell-Smith

Joshua E. Husbands ♦ Robert W. Jamison

This panel will look at typical fact patterns that are apt to cause problems with an S corporation in the estate plan. This includes valuing the S corporation, recapitalizing it, giving it away, liquidating it, putting it in trust, and much more.

Session II-F

BFA Opportunity Is Knocking: Frozen O-Zone Planning with Qualified Opportunity Funds

Benetta P. Jenson ♦ N. Todd Angkatavanich

Catherine Veihmeyer Hughes ♦ Kevin Matz

Opportunity Zones provide investors with tax incentives to roll capital gains into investments in distressed communities to potentially defer and partially reduce gains. The panel will discuss unique planning applications using O-Zone investments with estate freeze techniques, including grantor trusts and "Frozen O-Zone" preferred partnerships, and fiduciary considerations for trusts.

9:00-9:50 **TRU** **A Sequel Much Worse Than the Original: Planning for GST Tax on Nonexempt Trusts****M. Read Moore**

Many trusts not exempt from the GST tax and their beneficiaries will soon face GST tax as a result of taxable distributions and taxable terminations. This presentation will explore the challenge of planning for the payment or mitigation of GST tax on both large and small nonexempt trusts, including when deaths occur out of order.

9:50-10:40 **ELD** **What If Granny Wants to Gamble? Balancing Vulnerability and Autonomy in the Golden Years****Mary F. Radford**

The nest eggs of America's elders are in the crosshairs of scammers and fraudsters who target elders (particularly women) due to the frailties and vulnerabilities that often accompany aging. This session will explore the challenges that advisors and lawmakers face in protecting these potential victims without unnecessarily trampling on their right to self-determination.

10:40-10:55 **Break****10:55-11:45** **CHR** **What to Do When the Family Foundation Isn't Working: Practical and Tax Consequences of Terminations, Divisions and Transfers****Carolyn O. "Morey" Ward**

What happens when a family decides it is no longer interested in pursuing its philanthropy through a single family foundation or the foundation has outgrown its original structure? When these circumstances arise, a private foundation may decide to terminate, transfer its assets to a donor-advised fund, divide into two or more private foundations or become a public charity. This presentation will explore the tax and non-tax considerations, as well as the opportunities and roadblocks that the foundation might face.

11:45-12:35 **LCR** **Back to the Future: The Central Role of Family Governance in Today's Estate Planning****Thomas C. Rogerson**

Before there were estate taxes, there was estate planning, but it was about the people, process, possessions, places, and THE FAMILY PURPOSE. Without shared purpose there is often separation and conflict. Many estate planning strategies actually make family governance and harmony more difficult. Can planning help a family go from unhealthy independence to healthy interdependence, and then can the plan endow the process? See how a "six-step process to healthy family governance" can become a critical part of your practice and your client's success.

12:35-2:00 **Lunch****2:00-3:30** **FUNDAMENTALS PROGRAM***(Runs concurrently with Special Sessions III)***BFA** **What You Don't Know Can Hurt You: Securities Law Issues for Estate Planners****Jay D. Waxenberg ♦ Anna T. Pinedo**

This panel, that includes both an experienced estate planner and a securities law expert, will examine some of the most common securities law issues and traps for the unwary that could arise in your estate planning practice.

Session III-A

FS **How Bad Can It Be? Planning and Defending LPs and LLCs with****LCR** **“Bad Facts”****Nancy G. Henderson ♦ Jessica Galligan Goldsmith****Stephanie Loomis-Price ♦ John W. Porter**

The bad facts in *Powell* led to perhaps predictably bad outcomes for the taxpayer. Nevertheless, successful planning with family entities can sometimes be achieved under less than ideal facts. The panel will discuss where planning opportunities may be found in cases that have what might be considered “bad facts.” They will provide practical suggestions on how to position the client during the planning, tax reporting and audit processes to achieve the best possible outcome.

Session III-B

LCR **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 III-C

TRU **One is the Loneliest Inclusion Ratio: Advising Trustees and Beneficiaries of GST Tax Nonexempt Trusts****M. Read Moore ♦ John P. Edgar ♦ Jeanette Suarez Hunter**

This session will address how trustees and beneficiaries of trusts that are not exempt from the GST tax can plan for the mitigation or payment of that tax for both large and small trusts, and will include drafting considerations for nonexempt trusts.

Session III-D

INT **Around the World in 90 Minutes****TRU** **Gideon Rothschild ♦ Amy K. Kanyuk ♦ Daniel S. Rubin**

From Nevis to Nevada and the Cook Islands to Rhode Island, this panel will survey domestic and foreign asset protection trust laws, including observations on when to consider each, and the various issues that may apply.

Session III-E

CHR **Dissolution, Division, Distribution, or DAF: Options for the Obsolete Family Foundation****Carolyn O. “Morey” Ward ♦ Jody Blazek ♦ Kelly L. Hellmuth**

This session will use real-life examples to explore the complex tax and non-tax issues involved in advising a private foundation that no longer serves a family’s charitable giving needs.

Session III-F

FS **Don’t Get Lost in Cyberspace: How to Plan for and Administer Digital Assets****Gerry W. Beyer**

E-mails, text messages, social media accounts, and cryptocurrency – Learn how to plan for digital property and how fiduciaries may gain access under RUFADAA.

Session IV-A

BFA **Can You Roll Over in Your Grave? What Executors, Trustees, and Beneficiaries Must Know About Inherited Retirement Benefits****Natalie B. Choate**

Titling the account. Plan-to-plan transfers. How the estate tax alternate valuation date applies. What to do if the decedent missed required distributions. Spousal rollover “through” the trust or estate. Basis reporting obligations. Special tax options including lump sum distributions, post-death Roth conversions, aggregating plans. Disclaimers and other “cleanup strategies.” Double deaths (of husband and wife). The IRD deduction. The post-death calendar and checklist. Transferring the IRA out of the estate or trust.

Session IV-B

BFA **Selected Income Tax Issues Affecting Estate Planning****Robert S. Keebler ♦ Martin M. Shenkman**

This session will cover some of the most important developing income tax issues impacting estate planning, including practical strategies for planning with Code Section 199A and continuing developments in planning with powers of appointment.

Session IV-C

LCR **Corporate Fiduciaries: The Inside View****TRU** **Steven K. Mignogna ♦ Leslie Gillin Bohner****Donald P. DiCarlo, Jr. ♦ Marie L. Tormey**

The chief fiduciary officers of several corporate fiduciaries will discuss issues of significance to all fiduciaries and the various professionals with whom they deal in estate and trust planning, administration, and litigation.

Session IV-D

INT **Cures for a Cosmopolitan Hangover: What We're Doing for International Clients Following Tax Reform****Scott A. Bowman ♦ Lucy S. Lee ♦ Aaron Schumacher**

Tax reform gave international planners a little too much to drink. From changes to the controlled foreign corporation rules, to the speedy repeal of *Grecian Magnesite*, to permitting non-resident alien beneficiaries of electing small business trusts, to the new global intangible low-taxed income, and even the changes in income tax rates, there has been plenty to make our heads ache. This panel will digest this cocktail of issues and share practical recommendations to cure all that ails in the cross-border practice.

Session IV-E

LCR **A Family Office Member, a Therapist and an Estate Planning Attorney Walked into a Bar...Here's What They Said****Thomas C. Rogerson ♦ Marvin E. Blum****Jonathan Green ♦ Wendy Rogers**

The panelists will discuss how families can liquidate the family business and start a family office while dealing successfully with family dynamics. They will also discuss how a trust can be designed to help families successfully navigate the same process for generations. Finally, they will look at how a therapist can help the family deal with the problems that appear along the way.

9:00-9:50 **BFA** **Doing Well by Doing Good: How Charitable Giving with Retirement Benefits Can Help Your Charitable and Human Beneficiaries**

Natalie B. Choate

Split-interest gifts of retirement benefits help family, friends and charity: Which split-interest entities work for this (or don't)? Leaving benefits to charity through a trust: How to get the charitable deduction in cleanup (or preferably planning) mode. Profiting from lifetime charitable IRA gifts. The charitable remainder trust as a substitute for stretch IRA planning. Solving practical problems in leaving benefits to charity.

9:50-10:40 **FS** **You Call It a Practice, I Call It a Business**

Robert A. Romanoff

Changes in transfer tax rules and developments in technology are disruptive forces in the estate planning arena. Attorneys, accountants and advisors have been slow to adapt. This presentation will review the business case and management perspective for building a dynamic and profitable estate planning practice.

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

10:50-12:00 **Finishing Strong**

Charles A. "Clary" Redd ♦ Diana S.C. Zeydel

The checkered flag is in view as another successful Institute concludes. Culminating the week's excellent programs, the panelists will summarize and synthesize the valuable information and ideas presented and send you on your way with renewed vigor and confidence as an estate planning professional.

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. 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.

Register online today at www.law.miami.edu/heckerling

GENERAL INFORMATION

REGISTRATION

Advanced online registration is highly recommended. The \$1,140 registration fee includes Institute materials, admission to the educational sessions, conference guide, the Monday evening Institute Welcome Reception, daily continental breakfasts, and networking breaks. To register online, please visit our website www.law.miami.edu/heckerling. To register and pay by check, please complete and return the Institute Registration Form. Register by Friday, November 8, 2019 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 12, 2020 from 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 \$300. 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 \$150 administrative fee) if written notice is received by Friday, December 27, 2019. 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 54th Annual Heckerling Institute on Estate Planning. Registrants may order the volume at the LexisNexis booth in the exhibit hall. The proceedings of the 53rd Annual Heckerling Institute (January 2019) are now available from LexisNexis. For further information, please direct your inquiries to LexisNexis at 800-533-1637 or visit 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 their current practice 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.

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 program information.

Tuesday, January 14 Kennedy Space Center Experience (7:30am - 5:00pm) \$140

Journey into the heart of the American space program on a tour of the NASA facilities. Dine with a veteran astronaut while you learn "out of this world" facts about space travel.

Wednesday, January 15 Floridian Adventure (8:00am - 5:00pm) \$120

Hop on the bus to Ocala and spend the day in one of Florida's hidden canyons either horseback riding or zip lining through woods, lakes, and scenic vistas. Bring your lunch and dress appropriately for a day full of adventure!

Thursday, January 16 Discover Winter Park (9:00am - 4:30pm) \$45

Take a scenic boat tour through the waterways and canals of tranquil Winter Park. Experience breathtaking views of opulent homes and estates as well as Florida's flora and fauna. Afterwards, enjoy shopping and lunch on your own in the heart of Winter Park, home to one-of-a-kind boutiques, and sidewalk cafes.

Save the Date!

**55TH Annual Heckerling Institute on Estate Planning
January 11 - 15, 2021 ♦ Orlando World Center Marriott**

HOTEL ACCOMMODATIONS

HEADQUARTERS HOTEL

Orlando World Center Marriott Resort & Convention Center (\$285 single/double)

Reservations: 888-789-3090 Cut-Off Date: December 10, 2019 or until the room block is sold out

ALTERNATE HOTEL ACCOMMODATIONS

Courtyard Orlando Lake Buena Vista in the Marriott Village (\$184 single/double)

SpringHill Suites Orlando Lake Buena Vista in the Marriott Village (\$189 single/double)

Fairfield Inn & Suites Orlando in the Marriott Village (\$164 single/double)

Reservations: 888-789-3090 Cut-Off Date: December 17, 2019 or until the room block is sold out

Complimentary shuttle: Continuous to and from the conference during programming hours

Gaylord Palms (\$274 single/double)

Reservations: 800-429-5673 Cut-Off Date: December 13, 2019 or until the room block is sold out

Complimentary shuttle: Continuous to and from the conference during programming hours

Hilton Orlando Bonnet Creek (\$274 single/double)

Reservations: 888-353-2013 Cut-Off Date: December 14, 2019 or until the room block is sold out

Complimentary shuttle: Continuous to and from the conference during programming hours

Waldorf Astoria Orlando Resort (\$319 single/double)

Reservations: 888-353-2013 Cut-Off Date: December 14, 2019 or until the room block is sold out

Complimentary shuttle: Continuous to and from the conference during programming hours

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 6:00 p.m. until midnight.

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

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