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**October 21-22, 2021**

**VIRTUAL PROGRAM**

**NOTRE DAME<sup>®</sup>**  
**TAX & ESTATE PLANNING INSTITUTE**

**100% ONLINE PROGRAM THIS YEAR**

**Participate in "real-time" wherever you are located**

**View recordings of sessions at your convenience after the Institute**

*Program will be modified to fully reflect any legislative developments affecting the estate tax.*

# INTRODUCTION

Due to the circumstances, this year's Institute will again be delivered exclusively online, allowing one to participate wherever located. As part of the registration fee, participants are provided access to the video recordings for all 25 sessions on a secure website for nine months after the Institute. With concurrent sessions, access to the recordings allows a participant the flexibility to later listen to the session opposite the live session they listen to. And, if one cannot devote the entire day to listen to the sessions, they will have access to the recordings for all 25 sessions after the Institute. The virtual format will include the opportunity for real-time Q&A with the speakers

The Institute will offer practical topics, relevant for a broad range of clients, even clients not exposed to the estate tax. Given the uncertainty of the Biden Administration's tax proposals at this time, the "Creative Planning" session will suggest planning to implement in anticipation of future legislation, or if there is legislation, its impact on existing planning techniques. Another session will cover existing income tax planning techniques that will still be available even if the tax proposals are adopted. With the possibility that step-up in basis at death will be eliminated, income tax deferral techniques will become even more important with carryover basis at death.

By allocating 60 minutes to each session, the speakers will be able to devote the extra time to provide a brief review of the general tax principles a planning technique will rely upon. For example, this will be especially helpful for the "Partnership Income Tax Traps Upon The Death of a Partner" session where the speakers will show how adverse income tax treatment can be avoided, how the partnership income tax rules can be used to double income tax deductions or near-death planning that can increase income tax basis for appreciated assets. Other topics are designed to provide the information needed to evaluate the planning technique best suited for a client.

We hope that the virtual format will be of benefit to those of you who regularly attend and will also enable those who would not attend the Institute in person to participate this year.

# FACULTY

<b>Todd Angkatavanich</b> Ernst & Young LLP ~ Hartford, CT	<b>Kim Kamin</b> Gresham Partners LLC ~ Chicago, IL
<b>Robert Barton</b> Holland & Knight LLP ~ Los Angeles, CA	<b>George Karibjanian</b> Franklin Karibjanian & Law PLLC ~ Boca Raton, FL
<b>Turney Berry</b> Wyatt, Tarrant & Combs, LLP ~ Louisville, KY	<b>Brandon Ketron</b> Gassman Crotty & Denicolo PA ~ Clearwater, FL
<b>Gerry Beyer</b> Texas Tech University School of Law ~ Lubbock, TX	<b>Robert Kirkland</b> Kirkland Woods & Martinsen LLP ~ Liberty, MO
<b>Jonathan Blattmachr</b> Pioneer Wealth Partners LLP ~ Garden City, NJ	<b>Sharon Klein</b> Wilmington Trust ~ New York, NY
<b>Ladson Boyle</b> University of South Carolina School of Law ~ Columbia, SC	<b>Christiana Lazo</b> Kirkland & Ellis LLP ~ New York, NY
<b>Austin Bramwell</b> Milbank ~ New York, NY	<b>Susan Lipp</b> Informa Connect ~ New York, NY
<b>Steven Breitstone</b> Meltzer, Lippe, Goldstein & Breitstone LLP ~ Mineola, NY	<b>Stephanie Loomis-Price</b> Winstead PC ~ Houston, TX
<b>Nathan Brown</b> McDermott Will & Emery LLP ~ Chicago, IL	<b>Raj Malviya</b> Miller Johnson ~ Grand Rapids, MI
<b>Christopher Denicolo</b> Gassman, Crotty & Denicolo, PA ~ Clearwater, FL	<b>Roberta Mann</b> University of Oregon School of Law ~ Eugene, OR
<b>Daniel Ebner</b> Prather Ebner LLP ~ Chicago, IL	<b>Joseph Medina</b> Ernst & Young LLP ~ Washington, DC
<b>John Fusco</b> Ernst & Young LLP ~ Washington, DC	<b>Edwin Morrow</b> Huntington National Bank ~ Cincinnati, OH
<b>Greg Gadarian</b> Gadarian & Cacy PLLC ~ Tucson, AZ	<b>Ray Prather</b> Prather Ebner LLP ~ Chicago, IL
<b>Alan Gassman</b> Gassman, Crotty & Denicolo PA ~ Clearwater, FL	<b>Charles Redd</b> Stinson Leonard Street, LLP ~ Saint Louis, MO
<b>Sandra Glazier</b> Lipson, Neilson P.C. ~ Bloomfield Hills, MI	<b>Rebecca Rosofsky</b> City National Bank ~ Chicago, IL
<b>David Handler</b> Kirkland & Ellis LLP ~ Chicago, IL	<b>Martin Shenkman</b> Martin M. Shenkman, PC ~ Fort Lee, NJ
<b>Jason Havens</b> Holland & Knight LLP ~ Jacksonville, FL	<b>Jessica Soojian</b> Milbank ~ New York, NY
<b>Laurence Herman</b> Herman Agency, Inc ~ Oak Brook, IL	<b>Todd Steinberg</b> Loeb & Loeb LLP ~ Washington, DC
<b>Chris Hoyt</b> University of Missouri School of Law ~ Kansas City, MO	<b>Golnaz Yazdchi</b> Sheppard Mullin ~ Los Angeles, CA

# FORTY-SEVENTH ANNUAL NOTRE DAME<sup>®</sup> TAX & ESTATE INSTITUTE

Wednesday: 2 credit hours  
Thursday: 7 credit hours - 1 hour ethics  
Friday: 7 credit hours - 1 hour ethics  
**TOTAL PROGRAM: 16 CREDIT HOURS - 2 HOURS ETHICS**  
(see details on Continuing Education on back)

## WEDNESDAY

OCTOBER 20, 2021

2 credit hours

**3:00 - 5:00 pm** (120 mins): SLATs: How to Keep Your SLATs from going Kersplatt!  
~ Brandon Kentron & Chris Denicolo

## THURSDAY

OCTOBER 21, 2021

7 credit hours - 1 hour ethics

**8:00 - 8:10 am** :  
Welcoming Ceremonies  
~ Jerome M. Hesch

**8:10-10:10 am | Session 1** (120 mins):  
Current Developments of Importance to Estate Planners  
~ Turney Berry, Stephanie Loomis-Price & Charles Redd

A

choose from the following sessions which are scheduled to run concurrently

B

**10:20 - 11:20 am | Session 2A** (60 mins):  
Structuring and Planning with Non-Grantor Trusts While an Individual is Living: It's Harder Than You Think  
~ David Handler & Christiana Lazo

**11:30 am - 12:30 pm | Session 3A\*** (60 mins):  
Why Fiduciary Accounting May Be More Important Than You Think  
~ Daniel Ebner & Ray Prather

**1:30 - 2:30 pm | Session 4A** (60 mins):  
Trust Income Tax Issues That Are Confusing  
~ Greg Gadarian

**2:40 - 3:40 pm | Session 5A** (60 mins):  
More than creditor protection: Practical uses of a domestic asset protection trust for estate planning  
~ George Karibjanian

**3:50 - 5:00 pm | Session 6A** (70 mins):  
Diversity, Equity, and Inclusion Concerns For Your Practice  
~ Susan Lipp (Moderator), Martin Shenkman, Kim Kamin, Yaser Ali & Melisa Seyuhn

**10:20 - 11:20 am | Session 2B** (60 mins):  
GST Planning Flexibility and Common Mistakes  
~ Raj Malviya & Nathan Brown

**11:30 am - 12:30 pm | Session 3B\*** (60 mins):  
When Tax, Estate and Business Planning Collides with the interests of family members: Ethics traps and tips  
~ Robert Barton & Golnaz Yazdchi

**1:30 - 2:30 pm | Session 4B** (60 mins):  
Impact of Mortality Tables and §7520 Rates on Charitable Split Interest Trusts  
~ Jason Havens

**2:40 - 3:40 pm | Session 5B** (60 mins):  
Freeze Planning for non-GST exempt trusts and QTIP trusts exposed to §§2044 and 2519  
~ Edward Morrow

**3:50 - 5:00 pm | Session 6B** (70 mins):  
Evaluating Life Insurance Products  
~ Rebecca Rosofsky & Lawrence Herman

\* ethics credits

**Does more than one session during a concurrent time period look interesting? No problem! All sessions will be recorded and we plan to make them available at no additional charge for online viewing by attendees after the Institute.**

## FRIDAY

OCTOBER 22, 2021

7 credit hours - 1 hour ethics

A

choose from the following sessions which are scheduled to run concurrently

B

**8:00 - 9:00 am | Session 7A** (60 mins):  
Creative Planning Considering the Changing Political Landscape and Possible Tax Consequences  
~ Johnathan Blattmachr, Martin Shenkman & Sandra Glazier

**9:10 - 10:10 am | Session 8A** (60 mins):  
Existing planning techniques that will still work even if proposals are enacted  
~ Austin Bramwell & Jessica Soojian

**10:20 - 11:20 am | Session 9A** (60 mins):  
Preferred partnership freezes  
~ Steve Breitstone, Todd Angkatavanich & Joseph Medina

**11:30 am - 12:30 pm | Session 10A** (60 mins):  
Partnership income tax traps  
~ Todd Steinberg

**1:30 - 2:30 pm | Session 11A\*** (60 mins):  
Tools and Strategies to Avoid Ethical Issues in Estate Planning  
~ Alan Gassman & Jonathan Blattmachr

**2:40 - 3:40 pm | Session 12A** (60 mins):  
Community Property Tips and Traps for Lawyers in Common Law states: Strategies for Migrating Clients  
~ Gerry Beyer

**3:50 - 4:50 pm | Session 13** (60 mins):  
Tying it all together wrap-up  
~ Charles "Clary" Redd, Turney Berry & Stephanie Loomis-Price

**8:00 - 9:00 am | Session 7B** (60 mins):  
Insecure about the Secure Act? How to draft retirement plans, beneficiary designations and estate planning documents  
~ Robert Kirkland

**9:10 - 10:10 am | Session 8B** (60 mins):  
Disposing of Qualified Deferred Compensation to Charity  
~ Christopher Hoyt

**10:20 - 11:20 am | Session 9B** (60 mins):  
When Worlds Collide: Beneficial Interests in Trusts and Dissolution of Marriage  
~ Sharon Klein & Sandra Glazier

**11:30 am - 12:30 pm | Session 10B** (60 mins):  
Cross-border families: Planning Tips  
~ John M. Fusco

**1:30 - 2:30 pm | Session 11B\*** (60 mins):  
The Ethics of Multijurisdictional Practice When Crossing State Lines  
~ Roberta Mann

**2:40 - 3:40 pm | Session 12B** (60 mins):  
The Uniform Basis Rules and Terminating Interests in Trusts Early  
~ F. Ladson Boyle

\* ethics credits

**Program is subject to change and will be modified to reflect any legislative developments affecting estate tax.**

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# PROGRAM INFORMATION

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The Institute will be held October 21 and 22, 2021. Due to the Covid-19 situation, this year's program will be presented exclusively online via Zoom classrooms. This program will use Eastern Time (same as New York City).

## REGISTER ONLINE AT:

<http://law.nd.edu/estateplanning>

### Continuing Education Certification

For those attendees desiring certification of attendance at the program, the Institute will issue certificates of attendance with respect to the sessions viewed in real-time via Zoom. Attendees may be required to confirm their real-time participation in these sessions by responding to prompts integrated into the online delivery system or otherwise. Due to practical limitations, the Institute will seek pre-approval, and report attendance, only with respect to those accrediting agencies for which there are a significant number of attendees seeking credit. The program will afford up to 16 actual hours of continuing education in this manner, including up to 2 hours of ethics. Each continuing education accrediting agency determines the number of continuing education hours (including ethics) it will accept for accreditation. While the Institute intends to make recordings of all sessions available to attendees after the Institute (enabling, for example, an attendee to later watch a session that conflicted with the "real time" session the attendee participated in), the Institute is unable to track or confirm post-Institute self-viewing of these recordings. Attendees are advised to contact their accrediting agency to determine how much, if any, continuing education credit is available for this post-Institute self-viewing.

### Registration and Availability of Materials

**All registration is done online at <http://law.nd.edu/estateplanning>**, and should be done by September 4 to assure your place. The fee for the Institute is \$795, which includes real-time participation via Zoom in one session per time period of the Institute, as well as access after the Institute to online video recordings of all sessions (access to these post-Institute recordings may be available for a limited time, and may be subject to technological limitations). In addition, your registration fee includes online access to electronic versions of the extensive course outlines, made available for download in advance of the Institute. Physical copies of these materials are available for an additional fee, which includes the delivery cost (\$70 for a set of printed books, and \$20 for a flash drive). In order to enable delivery of these optional physical materials to you prior to the Institute, you must register by September 4, 2021 (registrations after that date will still be accepted but will have access to the optional physical materials only while limited supplies last). Registrations are cancellable and refundable (less a \$35 processing fee) until September 4, 2021.

### Confirmations

Confirmations will be emailed.

### System Requirements:

- Must have internet connection
- Must be logged into a valid Zoom account, which shares the same email address used during registration
- Must be using the latest version of Zoom's App
- Due to certification concerns, connecting to the Institute via telephone will not be an available option

### Technical Support:

Technical support to assist with connecting to Zoom meeting sessions will be available on the day of the program. One week prior to the program an informational packet will be emailed containing basic logistic and technical information. Included will be a basic troubleshooting guide as well as direct contact information to gain assistance if required on the day of the program.



UNIVERSITY OF  
NOTRE DAME

Notre Dame, Indiana 46556

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