

59th Annual NAEPC Advanced Estate Planning Strategies Conference with Pre-Conference Sessions for Council Leaders

Tuesday, November 15 – Friday, November 18, 2022
Fort Lauderdale, Florida · Marriott Harbor Beach Resort & Spa



Tuesday, November 15th Pre-Conference Sessions for Council Leaders

Council volunteer leaders and executives/paid staff* should attend the entire day of activities

7:00 am Leader Breakfast

8:00 am Learning Pods
Learning pods are small group workshops where council leaders can share their experience and learn from one another, all based on a single subject. > [See Topics](#)

8:50 am Private Council Executive Session with NAEPCs Webmaster

10:45 am NAEPC Annual Meeting, Awards Ceremony & Leader Luncheon

12:30 pm Learning Pods Resume

2:45 pm Council by Size Sessions

5:00 pm Opening Reception for all Conference Attendees & Registered Companions

6:00 pm Private Council Executive Dinner

*Special Note for Council Executives/Paid Staff:

Your sessions continue through 12:00 pm on Wednesday, November 16th. Please make travel plans accordingly.

Council executives / paid staff are eligible to attend the conference with the registration fee waived.

Wednesday, November 16th Technical Education

12th Annual 2-Mile Fun Run & Walk, 5:45 am

7:00 am · Bonus Workshops
Option #1: Oil & Gas, Renewable Energy, Farm & Ranch, and Timber Assets: Fiduciary Duty & Challenges
Clayton Becker
Provided by Farmer's National Company

Option #2: What Every Attorney Should Know About Valuations
Evan Levine, ChFC® & Nainesh Shah, CFA, CVA
Provided by Complete Advisors

Option #3: Building an Entrepreneurial Law Firm
Dave Zumpano
Provided by Lawyers with Purpose

Federal Tax Update
Samuel A. Donaldson, JD, LL.M., AEP® (Distinguished)

Understanding Blockchain and Digital Assets
Ric Edelman

Life Settlement and Life Insurance Valuation Solutions for Estate and Tax Professionals
Jamie L. Mendelsohn, Jon B. Mendelsohn & Todd Steinberg, JD
Provided by Ashar Group

Repairing Racial Wealth Disparity Using the Estate Tax and New Charitable Incentives
Raymond C. Odom, CFP®

Impact of the Buy-Sell Agreement on Estate Planning for Business Owners
April Caudill, JD, CLU®, ChFC®, AEP®

Mum's the Word: Maintaining Client Confidentiality and Dealing with Ethical Challenges while Working from Anywhere and Everywhere
Jeffrey D. Chadwick, JD

Reception for all Conference Attendees & Registered Companions

Thursday, November 17th Technical Education

7:00 am · Bonus Workshops
Option #1: Advanced, Sustainable Digital Marketing Techniques Designed to Scale Your Practice Ethically
Tom Foster
Provided by Foster Web Marketing

Option #2: Life Insurance & the Estate Plan - Don't Let Cocktails, Coronaries, and Cannabis Derail the Planning Process
Dennis C. Bartos, PA
Provided by AgencyONE

Option #3: Session Information Coming Soon

Hartman Axley Lifetime Service Award Presentation to Martin M. Shenkman, CPA/PFS, MBA, JD, AEP® (Distinguished)

Understanding Blockchain and Digital Assets 2.0: Taxation, Reporting, and Planning
Abigail Rosen Earthman, JD, LL.M.

NAEPC Estate Planning Hall of Fame® Ceremony Celebrating the Class of 2022 & Recognition of the Classes of 2020 and 2021

Tax-Smart Charitable Giving, Especially with Retirement Assets
Christopher R. Hoyt, JD, AEP® (Distinguished)

Using Home Equity in Estate Planning: How a Client's Home can Impact their Retirement Options
Harlan Accola, CRMP
Provided by Fairway Independent Mortgage Corporation

Estate Planning for Modern Families: Planning for Diversity and Flexibility
Wendy S. Goffe, JD, AEP® (Distinguished) & Kim Kamin, JD, AEP®

Estate of Michael J. Jackson v. Commissioner, T.C. Memo 2021-48: "The Tax Trial of the Century"
Michael A. Perlmutter, JD, CPA, CVA, ABAR



Supplemental Private Session for Accredited Estate Planner® Designees and Estate Planning Law Specialist Certificants

"Top Ten Estate Planning Lessons Learned from Recently Deceased Celebrities"
Eido M. Walny, Atty, AEP®, EPLS

Registration Options & General Information

Attend Educational Sessions Live or Virtually!

Friday, November 18th

Technical Education

7:30 am · Supplemental Breakfast Sessions
Option #1: Accredited Estate Planner® Designation from A - Z

This session offers an opportunity to have your questions about the AEP® designation answered by the experts at NAEPC.

Option #2: Starting on the Path to Specialization with the Estate Planning Law Specialist Certification, an ABA-Accredited Program

This session is for actively-licensed attorneys who are interested in learning more about the EPLS certification.

Special Needs Planning – How to Plan for Beneficiaries with Disabilities
 Elizabeth Forspan, JD

How to Taylor Your Trust for a Swift Resolution: You are Never Ever Reaching Those Assets. Ever.
 Amy K. Kanyuk, JD & Melissa Langa, A.B., JD, LL.M. (taxation), AEP®

Recent Developments in Fiduciary Litigation
 Meghan Gehr Hubbard, JD

SESSIONS CONCLUDE AT 12:15 PM



NAEPC
 NATIONAL ASSOCIATION OF
 ESTATE PLANNERS & COUNCILS

COLLABORATE · EDUCATE · CULTIVATE

Advanced Estate Planning Strategies Conference with Pre-Conference Sessions In-Person Only

	Regular	After 10/18
Member	\$1395	\$1495

Advanced Estate Planning Strategies Conference In-Person or Virtual

	Member	Non-Member
Regular	\$1295	\$1395
After 10/18	\$1520	\$1570

Single Day Pass In-Person or Virtual (Insurance credit not available)

	Regular	After 10/18
Tuesday	\$295	\$345

	Member	Non-Member
Wednesday or Thursday	\$545	\$620
	\$595	\$670

	Member	Non-Member
Friday	\$395	\$445
	\$445	\$495

Social Pass In-Person Only

A social pass includes Tuesday reception, Wednesday breakfast & reception, Thursday breakfast, and Friday breakfast.

	Regular	After 10/18
	\$275	\$300

LEARN MORE ABOUT EACH REGISTRATION PACKAGE AND REGISTER @ WWW.NAEP.C.ORG/CONFERENCE.

PREMIER SPONSORS



LODGING

We are delighted to return to Marriott Harbor Beach Resort & Spa for the Annual Conference!

The NAEPC room rate is \$259 (single / double occupancy, exclusive of tax) plus a \$15 resort fee.

Reservations for accommodations must be made on or before Monday, October 17, 2022 on our [reservations website](http://reservationswebsite) or by calling 954-525-4000 and letting the reservationist know you are attending the NAEPC conference.

CONTINUING EDUCATION

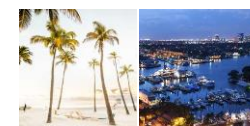
Continuing education credit will be available nationwide for estate planning-related disciplines to those who attend the Wednesday, Thursday & Friday technical education sessions (pending approval by governing bodies). **Life insurance professionals must attend the entire conference to receive credit as partial credit is not available.** Learn more about the offerings at www.NAEP.C.ORG/CONFERENCE.

CANCELLATION

Cancellations must be received in writing or via email to conference@naepc.org.
 A full refund will be granted if notice is received on or before October 18, 2022. Registrants who cancel between October 19, 2022 and October 31, 2022 will forfeit a \$150 administrative fee.
 No refunds will be granted after October 31, 2022; requests to transfer registration to another individual will be accommodated.

DISCOVER

Fort Lauderdale's beaches await you while attending the Annual Estate Planning Strategies Conference.
 Restaurants, shopping, and attractions stand ready to greet you while enjoying sun, sand, and wonderful weather. Come, relax and unwind, while enjoying a change of scenery. Learn more and [plan your visit](#) today!



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SESSION DESCRIPTIONS

Wednesday, November 16, 2022

Concurrent Bonus Workshops

Option #1: **Oil & Gas, Renewable Energy, Farm & Ranch, and Timber Assets: Fiduciary Duty & Challenges**

Clayton Becker

Provided by Farmer's National Company

This session will describe how Fiduciaries can prudently manage Farm & Ranch, Oil & Gas, Timber, and Renewable Energy assets, including three key elements of prudent management: planning for ownership of these special assets (due diligence, pre-acceptance evaluations, market valuations); b) management of special assets (revenue accounting, land administration, tenant management, revenue maximization, leasing); and c) risk issues associated with special assets (title curative, lease values, avoidance of property loss).

Option #2: **What Every Attorney Should Know About Valuations**

Evan Levine, ChFC® & Nainesh Shah, CFA, CVA

Provided by Complete Advisors

As an estate planning, tax, or business attorney, eventually you will have a client who needs a professional business valuation. In addition to establishing a business value for succession planning, attorneys also need business valuations for many other purposes. Business valuations are a critical component of estate and gift tax planning. Other business and legal uses of valuations include buy-sell agreements, divorce litigation, contested estates, and much more. In this session, you will learn the basics of valuing companies, including intellectual property (IP), limited partnerships, and other types of closely held entities. During this session, attendees will discover the different methods of valuing a business, find planning opportunities, and more.

Option #3: **Building an Entrepreneurial Law Firm**

Dave Zumpano

Provided by Lawyers with Purpose

Attendees of this session will be able to define their vision of a successful practice, dispel both myths and mysteries to achieving a successful entrepreneurial law firm, and identify benchmarks, terms, and timeline of your personal version of success.

General Sessions

Federal Tax Update

Samuel A. Donaldson, JD, LL.M., AEP® (Distinguished)

Stay up to date with this always-informative and entertaining recap of important cases, rulings, regulations, and legislation from the past 12 months in the federal income, estate, and gift tax laws. Specific topics to be addressed will depend on the latest developments, but will likely include the IRS's ongoing woes with the Administrative Procedure Act, the anti-abuse exception to the anti-clawback regulations, and the impact of increasing interest rates.

Understanding Blockchain and Digital Assets

Ric Edelman

It's the first new asset class in 150 years, and adoption is growing rapidly. This session will give you the information you need to understand this new technology, so you can improve the value you provide your clients – delivered by the nation's most successful financial advisor.

Life Settlement and Life Insurance Valuation Solutions for Estate and Tax Professionals

Jamie L. Mendelsohn, Jon B. Mendelsohn & Todd Steinberg, JD

Session provided by Ashar Group

Life insurance is a mainstay in estate and business succession/buy-sell planning. As circumstances change, advisors and clients can appropriately value and potentially monetize policies for more than their cash surrender value. The valuation of existing policies reveals unrecognized asset value to help solve immediate financial planning needs.

Repairing Racial Wealth Disparity Using the Estate Tax and New Charitable Incentives

Raymond C. Odom, CFP®

Federal estate tax should prevent the wealth concentration that creates egregious US wealth disparity. Black people are among the most wealth-disparate people group in America. This racial wealth disparity is directly linked to the Federal government's broken promise to provide "40 acres" as restitution and reparation to formerly enslaved people - and therefore, Federal estate tax revenue and charitable incentives should be used to begin repairing wealth disparity and make good on the 1865 promise.

Impact of the Buy-Sell Agreement on Estate Planning for Business Owners

April Caudill, JD, CLU®, ChFC®, AEP®

Business planning and estate planning are two distinct disciplines, but effectiveness at either one requires coordination between the owner's documents, plans and family needs. In this presentation we will examine the tax and legal aspects of this process, along with pitfalls, best practices and strategies for overcoming planning challenges.

Mum's the Word: Maintaining Client Confidentiality and Dealing with Ethical Challenges while Working from Anywhere and Everywhere

Jeffrey D. Chadwick, JD

Working remotely and virtual meetings are here to stay. This presentation will provide practical suggestions for structuring engagement letters, addressing conflicts of interest, and safeguarding client communications across all mediums.

Thursday, November 17, 2022

Concurrent Bonus Workshops

Option #1: Advanced, Sustainable Digital Marketing Techniques Designed to Scale Your Practice Ethically

Tom Foster

Provided by Foster Web Marketing

Attend this session to learn proven strategies for scaling your practice with sustainable digital marketing techniques that don't require an endless pay-per-click ad spend. These white-hat, ethical strategies have catapulted law firms to massive success without spending more time working. With the right blueprint, you can begin to retain clients on auto-pilot.

Option #2: Life Insurance & the Estate Plan - Don't Let Cocktails, Coronaries, and Cannabis Derail the Planning Process

Dennis C. Bartos, PA

Provided by AgencyONE

When life insurance and long-term care are part of your clients' estate planning needs, how do you prepare them for the underwriting process? If the underwriting you need is not offered, even the best of plans can be immediately derailed. From heart disease to marijuana use to "one cocktail too many" to foreign travel and foreign nationals, AgencyONE's presentation will provide insight into the many life insurance underwriting challenges and how they can be successfully managed. To deliver the best estate planning to your clients, you must have access to the products best suited to their needs combined with the best possible underwriting offer based on their health. This team of nationally-recognized underwriting experts possesses the knowledge and experience to advocate for you and your clients every time.

Option #3: Session Details Coming Soon

General Sessions

Understanding Blockchain and Digital Assets 2.0: Taxation, Reporting, and Planning

Abigail Rosen Earthman, JD, LL.M.

Facebook, Instagram, Tik Tok, Bitcoin, NFTs, and more! This session will explore how to plan for these assets before death and establish best practices for handling after death.

Tax-Smart Charitable Giving, Especially with Retirement Assets

Christopher R. Hoyt, JD, AEP® (Distinguished)

Professor Hoyt will explain charitable gift challenges since the 2017 Tax Cuts and Jobs Act and provide tax saving strategies for donors, including "bunching" gifts with donor advised funds and making qualified charitable distributions (QCDs) from IRAs. The session will also explain the best scenario to name an individual or a charitable remainder trust as the beneficiary of a retirement account.

Using Home Equity in Estate Planning: How a Client's Home can Impact their Retirement Options

Harlan Accola, CRMP

Session provided by Fairway Independent Mortgage Corporation

Today, homeowners 62 and older are sitting on over \$10 trillion in home equity. So, yes, home equity should be a key component of the estate planning process. Advisors should know and understand home equity release products and how they could be used in estate planning. One such product is the Home Equity Conversion Mortgage (commonly called a reverse mortgage), which is an FHA-insured non-recourse loan for homeowners aged 62 and older. Attendees will learn about reverse mortgages and how they could be strategically used in estate planning, such as to fund attorney fees to do trust, wills, and advanced directives; lower lifetime taxable estate by lowering equity value; pay for life insurance policies needed for planning or that are running out; and fund probate or estate taxes.

Estate Planning for Modern Families: Planning for Diversity and Flexibility

Wendy S. Goffe, JD, AEP® (Distinguished) & Kim Kamin, JD, AEP®

As the traditional nuclear family has changed, estate planning professionals must be prepared to both identify concerns and thoughtfully problem solve for issues clients face. This discussion will touch upon a potpourri of issues to consider, including: Marital Status (single, divorced, unmarried couples and polyamorous relationships); Defining Descendants (stepchildren, adoption, nonmarital children and assisted reproductive technologies); other forms of Diversity (disability, LGBTQIA+, religious, racial and cultural inclusion), Drafting for Flexibility...and more!

Estate of Michael J. Jackson v. Commissioner, T.C. Memo 2021-48: "The Tax Trial of the Century"

Michael A. Perlmutter, JD, CPA, CVA, ABAR

This session offers a unique opportunity to hear the perspective of a former IRS Estate Tax attorney that assisted the IRS litigation team and the IRS valuation team before, during and after this historic, high profile, and dramatic Estate of Michael Jackson v. Commissioner tax court trial. Mr. Perlmutter was attached to this case from the beginning, the day Mr. Jackson's Estate Tax return first landed on his desk for audit. When the case went to IRS Appeals, Mr. Perlmutter made an 8-hour persuasive presentation for the IRS. And when the case headed for trial, Mr. Perlmutter was detailed to assist the IRS litigating team as well as the IRS valuation team prior to, during and after the trial. Mr. Perlmutter attended every day of the 3-week sensational trial in February 2017 and in dramatic fashion, was even called up by the Estate as its surprise witness to testify against the IRS expert. Mr. Perlmutter's presentation will be an informative and entertaining journey into the past that will weave in elements relating to Michael Jackson, the music icon, his downward spiral that resulted from his personal issues that forever damaged his brand, and finally, the significant tax issues his estate faced with the IRS after he died. The story culminates with the historic tax court trial, referred to as "the tax trial of the century", filled with all the drama you would expect from such a controversial high-profile celebrity. Along the way, the presentation will cover important background information, behind the scenes events, as well as the lessons learned they relate to legal and valuation issues, strategy and expert testimony.

Supplemental Private Session for Accredited Estate Planner® Designees and Estate Planning Law Specialist Certificants

"Top Ten Estate Planning Lessons Learned from Recently Deceased Celebrities" with Eido M. Walny, Atty, AEP®, EPLS

People make estate planning errors every day. Celebrities are no exception to that rule, except that their mistakes are amplified by their fame, wealth, and public curiosity. In this private talk for AEP® designees and EPLS certificants only, we will examine the common mistakes made by recently deceased celebrities and illustrate how these mistakes could have been avoided. Without a doubt, you will see these errors reflected in the planning done by your every-day clients, as well.

Friday, November 18, 2022

Supplemental Breakfast Sessions

Accredited Estate Planner® Designation from A - Z

This session offers an opportunity to have your questions about the AEP® designation answered by the experts at NAEPC.

Getting Started on the Path to Specialization with the Estate Planning Law Specialist Certification, an ABA-Accredited Program

This session is for actively-licensed attorneys who are interested in learning more about the EPLS certification.

General Sessions

Special Needs Planning – How to Plan for Beneficiaries with Disabilities

Elizabeth Forspan, JD

Elizabeth Forspan will discuss the important planning techniques those with family members with special needs should consider as part of their overall estate and elder care plans. She will review the importance of including Supplemental Needs Trusts in planning and will also focus on the income tax considerations of such trusts. Elizabeth will also discuss different guardianship and conservatorship options as well as the importance of advance directives.

How to Taylor Your Trust for a Swift Resolution: You are Never Ever Reaching Those Assets. Ever.

Amy K. Kanyuk, JD & Melissa Langa, A.B., JD, LL.M. (taxation), AEP®

Prepare to be enchanted during this session! Bad blood can ruin the best love story, but anxious clients need to calm down and design their estate plan so fear of a child's divorce does not become all encompassing. They can shake it off and breathe by leaving a child's inheritance in a protected discretionary trust. We'll tell you how to be fearless. Bye bye baby does not need to mean bye bye inheritance.

Recent Developments in Fiduciary Litigation

Meghan Gehr Hubbard, JD

During this informative presentation, Meghan Hubbard will examine trends in fiduciary litigation through recent case opinions and discuss developments in the law to assist practitioners in avoiding litigation.