



THE CHANGING CANVAS OF ESTATE PLANNING





Estate Planners Day 2015

April 30, 2015
The Yale Club
New York, New York

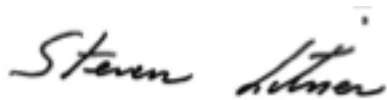
WELCOME TO ESTATE PLANNERS DAY 2015 - THE CHANGING CANVAS OF ESTATE PLANNING

We are excited to be here today as this is the Estate Planning Council of New York City's premier event of the year. As we do each year for this event, we have brought together a range of speakers and presentations that will keep you engaged while providing you with the most current information in the estate planning discipline. This year is especially noteworthy, as we have members from neighboring councils with us, as well as partner organizations from around New York City.

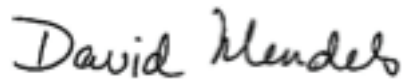
The Council's mission is to bring together professionals from various disciplines related to estate planning and this event provides a platform for us to earn continuing education credits; network with industry-leading professionals from various disciplines; and interact with our sponsors on trends for professionals working in the estate planning marketplace. While Estate Planners Day is special, it is the norm for EPCNYC; at each of our evening programs our members enjoy the same benefits offered today. If you are not yet a member of EPCNYC, be sure to check out the membership information included in this program.

We hope that whether you are a long time member of EPCNYC or if this is your first interaction with us, you take advantage of all the day has to offer you and be sure to join us this afternoon for a celebratory drink.

On behalf of the EPCNYC Board of Directors & the Estate Planners Day Committee – Welcome.



Steven J. Litner
President, EPCNYC Board of Directors



David B. Mendels
Chair, Estate Planners Day Committee

AGENDA

8:00-8:45 Registration & Breakfast with our Sponsors

8:55-10:25 Love, Death & Divorce

PANELISTS: CAROLE M. BASS, ESQ., REBECCA A. PROVDER, ESQ. & JEANNE BRUTMAN, LUTCF, CFBS, CFS, CLTC, CLU

Panelists will discuss areas of overlap among estate planning, matrimonial law and financial planning emphasizing the importance to practitioners in each field of remaining alert to issues that arise on death and divorce. This will be an interactive, audience driven discussion, including the following topics:

- How promises in a divorce agreement may impact a second spouse;
- Can an irrevocable trust be up for grabs in a divorce case;
- When a will and divorce agreement (or pre-nuptial agreement) don't match up;
- Beneficiary designations on retirement plans, bank accounts and life insurance;
- Portability and pre-nups;
- Can you truly in-law proof your estate plan; and
- Offshore accounts and divorce.

10:25 - 11:25 AM - Planning for the Art Collector: Authentication to Taxes

PANELISTS: FRANK K. LORD, PHILIP J. MICHAELS, AND LAWRENCE SHINDELL

Panelists will provide estate planners with the knowledge they need in order to work with their art-collecting clients, to cover the topics of:

- Authenticity/title issues
- Art investments
- 1031 exchanges
- Tax treatment of restituted property
- Appraisals/rental agreements
- Art as collateral
- Estate of Elkins v. Commissioner

11:25 AM - 12:00 PM - A Break with our Sponsors

12:00 - 1:20 PM - Luncheon Session - Seven Seconds to Success

SPEAKER: MR. MANNERS, THOMAS P. FARLEY

Whether with one's handshake or one's blazer color, the proper use of eye contact or an ability to recall names, the impressions others make of us are influenced by a variety of factors—many of which occur within seven seconds of a first meeting. In this workshop, Mister Manners, Thomas P. Farley, will entertain and guide EPCNYC members with an exploration of the habits and practices that can help anyone achieve career advancement—and personal success as well.

AGENDA

1:20 - 2:15 PM - Ten "ITEMS" (International Trusts, Estates & Immigration Specialties) & Two Maxims for Each Specialty

SPEAKER: MICHAEL W. GALLIGAN

This presentation will outline the following ten specialties within international estate planning and discuss two important principles to remember for each one of the following "items": (1) US Pre-Immigration Planning, (2) US Expatriation Planning, (3) Planning for US Persons who Own Foreign Property, (4) Planning for US Persons with Foreign Family, (5) Planning for US Persons who Live Abroad, (5) Planning for Foreign Persons who Own US Property, (7) Planning for Foreign Persons with US Family, (8) Planning for Foreign Persons Who Live in the US, (9) US Beneficiaries of Foreign Estates and Trusts, and (10) Foreign Beneficiaries of US Estates and Trusts.

2:30 - 3:25 PM - Estate Planning for New York Residents – How Competitive are New York's Tax Laws?

SPEAKER: RAYMOND C. RADIGAN

What estate planning strategies will work – and what won't work under current New York tax laws? This presentation will be a discussion on how to minimize New York estate taxes and there will be a focus on structuring trusts that may help minimize future New York income taxes. Asset protection strategies, decanting opportunities and the use of directed trusts will also be reviewed, as well as an update on pending New York Trusts and Estates legislation.

3:25 - 4:25 PM - A Rube Goldberg Approach to Estate Planning

SPEAKER: MITCHELL A. DROSSMAN

Rube Goldberg was best known for making complicated gadgets that perform simple tasks in inefficient, indirect, and convoluted ways. Has estate planning gone in the same direction? With a record high federal estate tax exemption, an overwhelming majority of individuals are no longer subject to estate tax. At the same time, planning complexity has increased greatly. Given the recent rise in income tax rates and decline in estate tax rates, estate planning decisions must increasingly be viewed through an income tax lens.

This session will explore the changing face of the estate planning practice and address significant trends that can affect planners and clients in the coming years. It will also explore the added complexity of designing simple estate plans to account for income tax considerations.

4:25 - 5:00 PM - Closing Comments & Reception

OUR FEATURED SPEAKERS



Carole M. Bass, Esq., Partner, Moses & Singer LLP

Carole M. Bass is a partner in the Trusts and Estates and Matrimonial and Family Law practices of the New York City law firm of Moses & Singer LLP. Carole focuses her practice on estate planning, estate administration and estate and trust related litigation, as well as on the drafting and negotiation of marital agreements. Her work includes advising clients on estate planning issues involving the use of assisted reproductive technology (ART) and she has written and lectured extensively on this subject. Carole is a member of the ABA RPTe Continuing Legal Education Standing Committee and a Vice Chair of the Committee on Non-Tax Issues Affecting the Planning and Administration of Estates and Trusts. Carole is rated AV Preeminent™ by Martindale-Hubbell and was named as a 2013 and 2014 New York Metro Super Lawyer® by Law and Politics.



Jeanne Brutman, LUTCF, CFBS, CFS, CLTC, CLU, President, Jeanne Brutman LLC

Jeanne Brutman is a Financial Advocate and Problem Solver for Professionals and privately held businesses. She helps solve questions and or concerns in the following areas of life: Retirement Cash Flow, Estate Planning, Asset Protection, Company Benefits, Wealth Accumulation, Corporate Retirement Plans, Elder Care Planning, Financial Planning, and Divorce Planning.

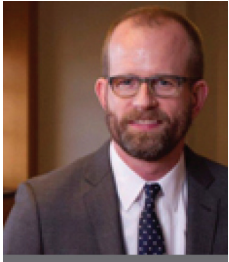
She speaks extensively in industry and academia, as well as for various industry associations. Jeanne has also been a member of MDRT for many years, which represents the top 1% of the financial services industry. Jeanne has served on the board of her professional association as the Educational Chair (NYCAIFA) and was on the board of the nationally recognized non-profit organization Savvy Ladies for five years. She is quoted in media and she has appeared by reference in Real Estate Weekly, Financial Planning Magazine, The Green, Golf beyond the Links Magazine, Registered Rep, CNBC online, Smartmoney.com, CFO Magazine and Oprah Winfrey's website.



Rebecca A. Provder Esq., Partner, Moses & Singer LLP

Rebecca A. Provder is a partner in the Matrimonial and Family Law practice group at the law firm of Moses & Singer LLP in New York City. Rebecca represents individuals in all aspects of matrimonial and family law, including divorce (negotiated and litigated), child custody, parenting time, relocation, child support, spousal support, and post-judgment cases. She also has extensive experience negotiating and drafting prenuptial, postnuptial, separation, and cohabitation agreements. Rebecca is a member of the New York Women's Bar Association (Matrimonial and Family Law Committee) and the New York State Bar Association. Rebecca was recognized as a Rising Star in the 2013 and 2014 New York Metro Super Lawyers®.

OUR FEATURED SPEAKERS



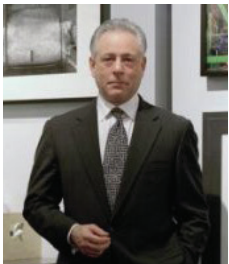
Frank K. Lord IV Esq., Partner, Herrick, Feinstein LLP

Frank K. Lord IV is a member of Herrick's Art Law practice group and represents collectors, art dealers, claimants, auction houses, and museums in matters relating to art and cultural property law. He advises clients on a wide range of issues, including the purchase and sale of important artworks privately or at public auction, museum exhibitions and collections management policies, and the use of art as loan collateral. Frank also works closely with Herrick's white collar crime, insurance, intellectual property, finance, and tax and personal planning practices to provide specialized services in diverse matters relating to artworks. Frank obtained his undergraduate degree in Art History from Davidson College, his Ph.D. in Art History from the University of North Carolina at Chapel Hill, and his law degree from Columbia University School of Law. Frank is a past member and past Secretary of the Art Law Committee of the New York City Bar Association.



Philip J. Michaels, Esq., Partner, Norton Rose Fulbright US LLP

Phil Michaels is a partner in the New York office of Norton Rose Fulbright US LLP focusing on estate and tax planning, including estate and trusts administration, termination of trusts, settlement of estates and trusts and estate and gift tax matters. Mr. Michaels provides advice on family succession, tax, and charitable planning matters to families, entrepreneurs, executives, and artists. Since January 2000, he has been an adjunct professor at New York Law School teaching estate administration, business succession planning, and advanced wealth transfers.



Lawrence M. Shindell, Chairman, ARIS Title Insurance Corporation

Lawrence M. Shindell is Chairman of U.S.-New York-headquartered ARIS Title Insurance Corporation, a division of NASDAQ-traded Argo Group (AGII), an international insurance company. A lawyer by profession, Mr. Shindell holds licenses in a number of U.S. jurisdictions including admission to the Bar of the Supreme Court of the United States. Mr. Shindell regularly advises, speaks, and writes internationally on the legal title risks inherent in the global art and collectibles market for a range of industry stakeholders and participants including the institutional commercial, not-for-profit, audit-accountancy, legal advisory, financial services, D&O/E&O insurance and private equity and alternative asset investment fund sectors.

Mr. Shindell has provided expert testimony of first impression in matters before the United States Tax Court on the interrelationship among legal title, valuation, and tax questions involving tangible personal property and has been rated "AV Preeminent" continuously for twenty-five years by the legal profession's leading Peer Review Rating organization, Martindale-Hubbell.

OUR FEATURED SPEAKERS



Thomas P. Farley, Mister Manners

Thomas P. Farley is an expert on modern manners and professionalism. His work as a media commentator, author, corporate trainer, and professional speaker is empowering individuals nationwide to master habits and behaviors that will enhance their opportunities for success— both in their professional lives and in their social interactions. His clients are corporations, professional service firms, and universities. He is a regular and popular guest of the NBC Today show, where he speaks on matters of contemporary etiquette and his insights appear frequently in other media outlets as well, including the CBS Early Show, the New York Times, the Los Angeles Times, Forbes, Wired and Money magazines, USA Today, CNN, ABC, and on radio stations across the United States. He has written a column on manners for the New York Post, hosted the “Living Today” show on Martha Stewart Living Radio and, for the better part of a decade, was the “Social Graces” editor for Town & Country magazine.

He has been a guest lecturer at New York University’s School of Continuing and Professional Studies and is the editor of the anthology “Modern Manners: The Thinking Person’s Guide to Social Graces.” A graduate of New York’s Fordham University, Thomas advocates an approach to manners and etiquette that is practical, enjoyable, and non-judgmental, and his down-to-earth advice is immediately applicable.



Michael W. Galligan Esq., Partner, Phillips Nizer LLP

Michael W. Galligan is a partner in the Trusts, Estates, Tax and Immigration Department at Phillips Nizer LLP, where he practices primarily in the areas of domestic and international estates and trusts, U.S. and cross-border estate and income tax planning, private international law, and immigration. He concentrates his practice in complex U.S. and international estate planning and the administration of U.S. and non-U.S. trusts, estates and other wealth transfer and wealth preservation vehicles.

Mr. Galligan earned his law degree from the Columbia University Law School, where he was an Editor of the Columbia Law Review and a Harlan Fiske Stone Scholar. A frequent lecturer and author, he is a Fellow of the American College of Trust and Estate Counsel, an Academician of the International Academy of Estate and Trust Law and a member of the Society of Trust and Estate Practitioners (STEP), the American Immigration Lawyers Association and the New York International Arbitration Center. He currently serves as a member-at-large of the Executive Committee of the New York State Bar Association.

OUR FEATURED SPEAKERS



Raymond C. Radigan, Managing Director of Trust, The Private Client Reserve of U. S. Bank

Raymond C. Radigan is Managing Director for the East Region of The Private Client Reserve of U. S. Bank. Ray is responsible for managing the trust activity and participating in business development in the New York, Boston, Philadelphia, and Washington D.C. markets and has over 25 years experience managing the administration of trust and estate accounts. Ray is a frequent speaker at estate planning seminars offered by the American Bankers Association, New York State Bar Association, New York State Bankers Association, the Practicing Law Institute, and the New York State CPA Society.

Ray has been a member of the Board of Directors of the New York Bankers Association and is past Chairman for both their Trust and Investment Division and their Trust and Estate Administration Committees. He is also an active member of the New York State and Suffolk County Bar Associations and The Estate Planning Council of Nassau County. He was past Chairman, and is a current member of the Board of Directors of the Long Island Community Foundation, and was past president of Mattituck/Cutchogue Little League.



Mitchell A. Drossman, National Director of Wealth Planning Strategies, U.S. Trust, Bank of America Private Wealth Management

Mitchell A. Drossman is managing director and the national director of wealth planning strategies at U.S. Trust where he leads the National Wealth Planning Strategies Group, which was established to provide thought leadership on wealth planning and tax matters to U.S. Trust on a national level, and sophisticated tax, estate and financial planning capabilities on a national level to U.S. Trust clients.

Prior to joining U.S. Trust, Mitchell, Certified Public Accountant, was an estate planning attorney with Proskauer Rose LLP. Mr. Drossman is co-author of a chapter on fiduciary tax responsibilities in J.K. Lasser's Estate Tax Techniques and served on the Advisory Board of Practical Drafting, a highly regarded estate planning publication. He taught a course entitled "Estate Planning: Beyond the Basics" as part of the continuing legal education program of Fordham University School of Law and has spoken at numerous seminars. Mr. Drossman has been quoted in various publications, including The Wall Street Journal, Barron's, Forbes, BusinessWeek and The New York Times and has served as a member of the Association of the Bar of the City of New York, the New York State Society of CPAs, the New York State Bar Association, the UJA Federation's Trusts and Estates Specialty Group, the Museum of Modern Art's Planned Giving and Advisory Committee, and is a member of the Alumni Admissions Board of Brooklyn Law School.

BOARD OF DIRECTORS

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EPCNYC UPCOMING EVENTS

MONDAY, MAY 18, 2015 6:00 - 8:00 PM

EPCNYC & BONHAMS NETWORKING RECEPTION
LOCATION: BONHAMS, 580 MADISON AVENUE

TUESDAY, JUNE 30 2015 1:30 - 6:00 PM

1ST ANNUAL JOINT ESTATE PLANNING COUNCILS
PROGRAM & RECEPTION

LOCATION: THE CROWNE PLAZA - WHITE PLAINS
66 HALE AVENUE WHITE PLAINS

GENERAL INFORMATION

CONTINUING EDUCATION CREDITS: The full Estate Planners Day agenda and program has been submitted for the following continuing education credits:

- Legal – NY CLE
- Accounting – NY CPE
- Insurance – NYS Department of Financial Services
- Banking – American Bankers Association, Institute of Certified Bankers, CTFA
- Financial Planning – Certified Financial Planner Board of Standards, CFP

Please Note: Once approval has been received, certificates will be provided to the individuals who completed the sign in and out sheet and stayed for the full day's programming.

PRESENTATION MATERIALS: In addition to the Estate Planners Day presentation materials provided to you on the flashdrive, these materials, as well as previous EPCNYC presentation materials, are available to members on the EPCNYC website. Members can find these materials under the Professional Resources: Members Only page. Members are required to log in to epcny.com to access this area of the website.

EPCNYC.COM: Every EPCNYC member has a username and password for the EPCNYC website. If you are a member, but do not have your username and password, please contact the Council Office to receive this information. Logging into the website gives you access to the Council's membership directory and past presentation materials, the ability to update your profile and contact information for the Council Membership Directory, renew your membership, and have your event registration forms auto-filled.

PARTNERING WITH EPCNYC: If you are interested in sponsoring or exhibiting at one of the Estate Planning Council of New York City's events, or partnering with EPCNYC in other ways, please contact the Council Office to discuss future opportunities.

JOIN OUR EMAIL LIST: If you are not a member of EPCNYC, but would like to receive emails about future events and current EPCNYC news, please email epcny@caphill.com to subscribe. You can also use the link to subscribe on the EPCNYC homepage.

MEMBERSHIP RENEWAL



Use this form to renew your EPCNYC membership for the 2015-2016 Program Year. Your renewal and dues payment can also be made on-line at epcnyc.com

Name: _____

- My contact information is the same.
- Please update my contact information to the following:
(Company, Designation, Email, Phone, Address)

I would like to renew my EPCNYC membership as a

- Pre-Pay Member \$400
With this membership option, you only pay for the 2015-2016 EPCNYC program with meetings.
- Pre-Pay Event Member \$250
With this membership option, you only pay for the 2015-2016 EPCNYC program meetings you attend.

Please charge my credit card for the above amount and renew my membership in the Estate Planning Council of New York City, Inc.

Credit Card Number: _____

Exp. Date: _____ Security Code: _____

Name on Card: _____

Signature: _____

Membership in EPCNYC

IF YOU ARE NOT YET A MEMBER IN EPCNYC, HERE IS WHAT YOU ARE MISSING OUT ON...

- Access to an elite crowd of engaged estate planning professionals.
- Admission to our 4 evening networking/educational programs.
- Continuing education credits for most disciplines at each of our events.
- Admission to our Members Only events. Including informal brown bag programs, the annual Heckerling Review, and auction house reception.
- Access to Members Only Resources. Including the Membership Directory and the Presentation Archive.
- Membership to the National Association of Estate Planners & Councils and all of their additional resources.

EPCNYC offers two types of membership, Individual & Firm. Individual membership allows a member to serve on the board and bring guests to our evening programs. Firm members can have a different employee attend each of the four evening programs. For firms with younger professionals who may not be able to join the Council on their own, this is a great benefit.



Use the QR Code to learn more about EPCNYC membership and access both the individual and firm membership applications.

Thank You to Our Sponsors

Lunch - BNY Mellon

Flash Drives - Empire Valuation Consultants. Inc.

Cocktail Reception - Barnum Financial Group

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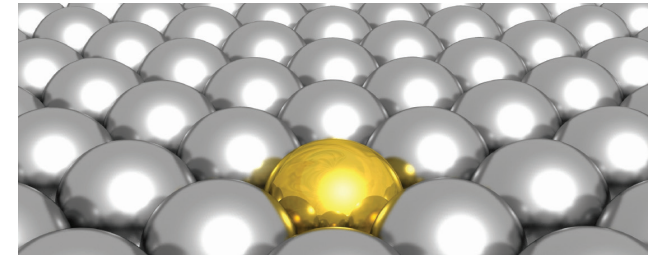
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1st raffle prize \$250 American Express Gift Card
2nd prize Free Registration into Estate Planners Day 2016