48th Annual Philip E. Heckerling Institute on Estate Planning

January 13-17, 2014

Introduction Part 1

Heckerling 2014

University of Miami School of Law Center for Continuing Legal Education
Orlando World Center Marriott Resort and Convention Center
Orlando, Florida
http://www.law.miami.edu/heckerling

GENERAL INFORMATION ABOUT INSTITUTE:
Inquiries/Registration:
Philip E. Heckerling Institute on Estate Planning University of Miami
School of Law Center for Continuing Legal Education P.O. Box 248087
Coral Gables, FL 33124-8087
Telephone: 305-284-4762 / FAX: 305-284-6752
Web site: www.law.miami.edu/heckerling E-mail: heckerling@law.miami.edu

Headquarters Hotel - Orlando World Center Marriott
8701 World Center Drive
Orlando, FL 32821
Telephone (407) 239-4200, FAX (407) 238-8777

NOTICE: Although audio tapes of all of the substantive session at the Miami Institute currently are only made available to Institute registrants for purchase, the entire proceeding of the Institute other than the afternoon special sessions are published annually by Lexis/Nexis. For further information, go to their Web site at http://www.lexisnexis.com/productsandservices. The text of these proceedings is also available on CD ROM from Authority On-Demand by LexisNexis Matthew Bender. For further information, contact your sales representative, or call (800) 833-9844, or fax (518) 487-3584, or go to http://www.bender.com, or write to Matthew Bender & Co., Inc., Attn: Order Fulfillment Dept.,1275 Broadway, Albany, NY 12204.

This reporting service is brought to you by the ABA-PTL Discussion List Moderators. The URL for the ABA-PTL searchable Web-based Archives is: http://mail.americanbar.org/archives/aba-ptl.html.

Heckerling 2014 - Introduction Part 1

As we have done in January for the last seventeen years, and again with the permission of the University of Miami School of Law Center for Continuing Legal Education, we will be posting daily Reports to this list containing highlights of the proceedings of the 48th Annual Philip E. Heckerling Institute on Estate Planning that is being held on January 13-17, 2014 at the Orlando World Center Marriott Resort and Convention Center in Florida. A complete listing of the proceedings is available at www.law.miami.edu/heckerling and will be published as part of Introduction Part 2 that will be distributed soon.

We also will be posting the full text of each of these Reports on the ABA RPTE Section's Web site, as we have since the 2000 Institute. Those Reports can now be found at URL http://www.americanbar.org/groups/real_property_trust_estate/events_cle/heckerling_reports.html. In addition, each Report can also be accessed at any time from the ABA-PTL Discussion List's Web-based Archive that is now at URL http://mail.americanbar.org/archives/aba-ptl.html by registered subscribers to that List or by anyone at the List's public archive at http://home.ease.lsoft.com/scripts/wa.exe?A0=ABA-PTL-PUB.

Our on-site local reporters who will be present in Orlando in 2014 are Joanne Hindel Esq., a Vice President with Fifth Third Bank in Cleveland, Ohio; Kimon Karas Esq., an attorney with McCarthy, Lebit, Crystal and Liffman Co. LPA in Cleveland, Ohio; Craig Dreyer Esq., an attorney with Clark Skatoff, PA in Palm Beach Gardens, Florida; Herb Braverman Esq., an attorney with Braverman & Associates in Orange Village, Ohio; Kristin Dittus, a solo attorney in Boulder, Colorado, Michael Sneeringer Esq., an attorney with Nelson & Nelson, PA in North Miami Beach, Florida, Michelle R. Mieras, a Senior Trust Officer with Bank of the West in Denver, Colorado, Theodore C. Preston Esq., an attorney with the Preston Law Office, PC in Elizabeth, Colorado, and Elizabeth Lindsay-Ochoa, a VP and Sr. Trust Counsel with Tompkins Financial Advisors in Ithica, New York.

The editor again in 2014 will be Joseph G. Hodges Jr. Esq., a solo practitioner in Denver, Colorado. He is also the Chief Moderator of the ABA-PTL discussion list.

Institute Opening Reception - Monday Evening, January 13th The Heckerling Institute staff reminds everyone to attend the Complementary Reception for Registrants that will be held in the exhibition hall at the Marriott from 6:00 to 7:00 on Monday evening, January 13th. This is a don't miss function - plenty of food and lots of things to drink. Be on the look out for your friendly ABA-PTL Reporters who will all have badges on identifying them and say hello to them.

The Purposes and Scope of the Institute

The Heckerling Institute on Estate Planning is the nation's leading conference for estate planners, including attorneys, trust officers, accountants, insurance advisors, and wealth management professionals.
Attendees enjoy unparalleled networking and professional development opportunities that make attending the Heckerling Institute a valuable investment for every estate planning professional.

This year's program will offer practical guidance on both planning strategies and practice development in the new wealth transfer tax environment. The program includes expanded coverage of the increasingly important areas of elder law, asset protection, and income tax planning without sacrificing coverage of traditional core estate planning topics such as GRATS, FLPs, life insurance, planning with trusts, and fiduciary administration. Attendees can either explore a broad range of topics in our general session lectures and afternoon panel programs, or can customize their educational experience by taking advantage of one of our specialized program tracks. Some of the highlights of this year's program include:

Recent Developments: The recent developments panel on Monday afternoon, featuring three of the nation's leading estate planning experts, will guide you through the most significant legislative, regulatory and case law developments of 2013.

Focus Series: This series will provide practical insights and guidance on the planning challenges and opportunities available to estate planners and their clients in a post-ATRA environment. Topics will include portability, evolving issues in planning with trusts, planning for clients that may not be subject to the federal estate tax, planning for larger estates (including how to maximize income tax savings), charitable giving, and the impact of the 3.8% health care surtax on both trusts and individuals.
Sessions in the focus series are designated:

Planning with Financial Assets: Our financial assets series will examine how to manage tax basis to maximize the "step-up" at death, provide an update on current developments involving life insurance, explore how fiduciaries across the country have applied the Uniform Principal and Income Act (UPIA), and focus on the applicability of UPIA to trust-owned life insurance. Sessions in the financial assets series are designated:

Litigation and Tax Controversies: This series will provide useful tips on preparing gift tax returns and handling a gift tax audit, explore the litigation issues associated with funding unfunded trusts, address current transfer tax audit and appeals issues, and consider the ethical problems that arise in estate and trust disputes. Sessions in the litigation series are designated:

Fundamentals: This year's fundamentals programs will begin with a look at how contemporary estate planning techniques have impacted traditional trust law, provide an overview of the important income tax issues involved in estate planning, and cover the essentials of asset protection planning.

Networking and Practice Development: The Institute is the national gathering place for estate planning professionals, offering a unique opportunity to exchange ideas and network with colleagues from around the country. Attendees can also review the latest in technology, products, and services displayed by nearly 150 vendors in an exhibit hall dedicated entirely to the estate planning industry.

Institute Faculty

Thomas W. Abendroth
Schiff Hardin LLP
Chicago, Illinois

Steve R. Akers
Bessemer Trust
Dallas, Texas

Christine L. Albright
Holland & Knight
Chicago, Illinois

Ronald D. Aucutt
McGuireWoods LLP
Tysons Corner, Virginia

Dennis I. Belcher
McGuireWoods LLP
Richmond, Virginia

Turney P. Berry
Wyatt, Tarrant & Combs LLP
Louisville, Kentucky

Scott A. Bowman
Proskauer Rose LLP
Boca Raton, Florida

Cassady V. Brewer
Georgia State University
College of Law
Atlanta, Georgia

Lawrence Brody
Bryan, Cave LLP
St. Louis, Missouri

Timothy K. Bronza
Business Valuation Analysts, LLC
Maitland, Florida

Stephanie Casteel
Wallace Morrison & Casteel LLP
Atlanta, Georgia

Natalie B. Choate
Nutter McClennen & Fish LLP
Boston, Massachusetts

Gail E. Cohen
Fiduciary Trust Company International
New York, New York

Mickey R. Davis
Davis & Willms, PLLC
Houston, Texas

Samuel A. Donaldson
Georgia State University
College of Law
Atlanta, Georgia

Dana G. Fitzsimons, Jr.
Bessemer Trust
Atlanta, Georgia

Robert B. Fleming
Fleming & Curti PLC
Tucson, Arizona

Gary L. Flotron
G. L. Flotron & Associates
Chesterfield, Missouri

Charles D. ("Skip") Fox, IV
McGuireWoods LLP
Charlottesville, Virginia

Richard S. Franklin
McArthur Franklin PLLC
Washington, D.C.

Wendy S. Goffe
Stoel Rives LLP
Seattle, Washington

John Goldsbury
U.S. Trust, Bank of America
Private Wealth Management
Charlotte, North Carolina

Michael M. Gordon
Gordon, Fournaris & Mammarella
Wilmington, Delaware

Laurelle M. Gutierrez
Carr McClellan Ingersoll
Thompson & Horn
Burlingame, California

Martin Hall
Ropes & Gray
Boston, Massachusetts

Carol A. Harrington
McDermott, Will & Emery LLP
Chicago, Illinois

Ellen K. Harrison
Pillsbury Winthrop Shaw Pittman LLP
Washington, D.C.

Louis S. Harrison
Harrison & Held, LLP
Chicago, Illinois

Amy E. Heller
McDermott Will & Emery LLP
New York, New York

Mary B. Hickok
Wilmington Trust Company
Wilmington, Delaware

Christopher R. Hoyt
University of Missouri - Kansas City
School of Law
Kansas City, Missouri

Nancy C. Hughes
Hughes & Scalise, PC
Birmingham, Alabama

Donald O. Jansen
University of Texas System
Austin, Texas

George D. Karibjanian
Proskauer Rose LLP
Boca Raton, Florida

Robert S. Keebler
Keebler & Associates, LLP
Green Bay, Wisconsin

Sharon L. Klein
Wilmington Trust, N.A.
New York, New York

Julie K. Kwon
McDermott Will & Emery LLP
Menlo Park, California

Lester B. Law
Abbot Downing
Naples, Florida

Paul S. Lee
Bernstein Global Wealth Management
New York, New York

Stephanie Loomis-Price
Winstead PC
Houston, Texas

Jonathan C. Lurie
McDermott Will & Emery LLP
Los Angeles, California

R. Hugh Magill
The Northern Trust Company
Chicago, Illinois

Mary Ann Mancini

Loeb & Loeb LLP
Washington, D.C.

Carlyn S. McCaffrey
McDermott Will & Emery LLP
New York, New York

Steven K. Mignogna
Archer & Greiner P.C.
Haddonfield, New Jersey

Rebecca C. Morgan
Stetson University College of Law
Gulfport, Florida

Richard W. Nenno
Wilmington Trust Company
Wilmington, Delaware

Nicole M. Pearl
McDermott Will & Emery LLP
Los Angeles, California

Laura H. Peebles
Deloitte Tax LLP
Washington, D.C.

Jeffrey N. Pennell
Emory University School of Law
Atlanta, Georgia

John W. Porter
Baker Botts LLP
Houston, Texas

David Pratt
Proskauer Rose LLP
Boca Raton, Florida

Heather J. Rhoades
Cummings & Lockwood LLC
West Hartford, Connecticut

Gideon Rothschild
Moses & Singer, LLP
New York, New York

Daniel S. Rubin
Moses & Singer, LLP
New York, New York

Pam H. Schneider
Gadsden Schneider & Woodward LLP
Radnor, Pennsylvania

Richard A. Schwartz
Life Insurance Analysts, Inc.
Greenwood Village, Colorado

Martin M. Shenkman
Martin M. Shenkman, PC
Tenafly, New Jersey

Robert H. Sitkoff
Harvard Law School
Cambridge, Massachusetts

David J. Slenn
Quarles & Brady LLP
Naples, Florida

Bruce M. Stone
Goldman Felcoski & Stone
Coral Gables, Florida

Conrad Teitell
Cummings & Lockwood LLC
Stamford, Connecticut

Lee-ford Tritt
University of Florida
Levin College of Law
Gainesville, Florida

Jessica A. Uzcategui
Sacks Glazier Franklin & Lodise LLP
Los Angeles, California

Richard M. Weber
The Ethical Edge, Inc.
Pleasant Hill, California

E. Randolph Whitelaw
Trust Asset Consultants, LLC
St. Louis, Missouri

Lauren J. Wolven
Horwood Marcus & Berk Chartered
Chicago, Illinois

Institute Advisory Committee

Tina Portuondo, Chair
University of Miami School of Law
Coral Gables, Florida

Steve R. Akers
Bessemer Trust
Dallas, Texas

Ronald D. Aucutt
McGuireWoods, LLP
Tysons Corner, Virginia

Dennis I. Belcher
McGuireWoods, LLP
Richmond, Virginia

Norman J. Benford
Greenberg Traurig, PA
Miami, Florida

Turney P. Berry
Wyatt, Tarrant & Combs LLP
Louisville, Kentucky

Lawrence Brody
Bryan Cave, LLP
St. Louis, Missouri

J. Donald Cairns
Spieth, Bell, McCurdy &
Newell Co., LPA
Cleveland, Ohio

S. Stacy Eastland
Goldman Sachs & Co.

Houston, Texas

Carol A. Harrington
McDermott Will & Emery
Chicago, Illinois

Ellen K. Harrison
Pillsbury Winthrop Shaw Pittman LLP
Washington, D.C.

Donald O. Jansen
University of Texas System
Austin, Texas

Carlyn S. McCaffrey
McDermott Will & Emery LLP
New York, New York

Jerry J. McCoy
Law Office of Jerry J. McCoy
Washington, D.C.

Louis A. Mezzullo
McKenna Long & Aldridge LLP
Rancho Santa Fe, California

Malcolm A. Moore
Davis Wright Tremaine, LLP
Seattle, Washington

M. Read Moore
McDermott Will & Emery LLP
Menlo Park, California

Jeffrey N. Pennell
Emory University School of Law
Atlanta, Georgia

John W. Porter
Baker Botts, LLP
Houston, Texas

Susan Porter
FiduciaryConsultant
New York, New York

Bruce S. Ross
Holland & Knight
Los Angeles, California

Gideon Rothschild
Moses & Singer, LLP
New York, New York

Pam H. Schneider
Gadsden Schneider & Woodward, LLP
Radnor, Pennsylvania

Bruce M. Stone
Goldman, Felcoski & Stone, PA
Coral Gables, Florida

Patricia D. White
University of Miami School of Law
Coral Gables, Florida

Howard M. Zaritsky
Consulting Counsel
Rapidan, Virginia

EMERITUS MEMBERS

Byrle M. Abbin
WTAS
Washington, D.C.

Mark L. Ascher
University of Texas School of Law
Austin, Texas

Alan D. Bonapart
Bancroft & McAlister LLP
Larkspur, California

Dave L. Cornfeld
Husch Blackwell
St. Louis, Missouri

Max Gutierrez, Jr.
Morgan, Lewis & Bockius, LLP
San Francisco, California

Marcia Chadwick Holt
Davis Graham & Stubbs LLP
Denver, Colorado

Judith W. McCue
McDermott Will & Emery LLP
Chicago, Illinois

John R. Price
Perkins Coie LLP
Seattle, Washington

The Exhibitors and Sponsors - Visit The Exhibit Hall

Name Location

Alaska Trust Company..........421
American Association of Attorney-Certified Public Accountants (AAA-CPA).207
American Bar Association Section of Real Property, Trust and Estate Law (RPTE)..316
American Society of Appraisers.....132
Amicorp Services.....................212
Amicus Creative Media LLC...229
Anubis / Lones Appraisal / Estate Services, Inc.....503
Appraisers & Planners, Inc. - Silver Sponsor.....218
Appraisers Association of America........................215
Atlantic Trust 108
Bankers Trust Company of South Dakota...............302
Bernstein Global Wealth Management...................501
Bloomberg BNA - Platinum Sponsor.....................C
BNY Mellon Wealth Management Platinum Sponsor.................. E-2
Bonhams Auctioneers and Appraisers..............413
borro............317
Brentmark Software, Inc..........418
Broadspire Care Management...209
Brown Brothers Harriman & Co. - Platinum Sponsor
The Breus Group – Estate/Donation Appraisals.......505
The Bryn Mawr Trust Company of Delaware............110
Capital One Wealth and Asset Management...........100
CBData® Life Inventory (tm) Solutions....................213
Central Trade & Transfer...........404