

**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>

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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.

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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.

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