51st Annual Philip E. Heckerling Institute on Estate Planning

January 9-13, 2017

Introduction Part 1

Heckerling 2017

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 2017 – Introduction Part 1

As we have done in January for the last twenty 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 51st Annual Philip E. Heckerling Institute on Estate Planning that is being held on January 9-13, 2017 at the Orlando World Center Marriott Resort and Convention Center in Florida. A complete listing of the proceedings and the Institute's 2017 brochure are available at www.law.miami.edu/heckerling and the listing of the proceedings will also be published as part of **Introduction Part 2** that will be distributed soon. This **Introduction Part 1** covers the Institute Opening Reception, its Scope, the Faculty, the Advisory Committee, the Sponsors and the Vendors, plus general information at the end about the Institute.

We also will be posting the full text of each of these Reports on the ABA RPTE Section's Heckerling Reports Website, as we have since the 2000 Institute. Those Reports from 2000 to 2016 can now be found at URL http://www.americanbar.org/groups/real_property_trust_estate/events_cle/heckerling_reports.html. In addition, each Report from 2006 to date can also be accessed at any time from the ABA-PTL Discussion List's Web-based Archive that now only goes as far back as January of 2006 and is located at URL http://mail.americanbar.org/archives/aba-ptl.html.

Our **on-site local reporters** who will be present in Orlando in 2016 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 Esq.** a solo attorney in Boulder, Colorado, **Michael Sneeringer Esq.**, an attorney with Akermn, LLP in Naples, Florida, **Michelle R. Mieras,** a Senior Trust Officer with Bank of the West in Denver, Colorado, **Beth Anderson Esq,** an attorney with Wyatt, Trrant & Combs, LLP in Louisville, Kentucky, **Bruce A. Tannahill Esq,** a Director of Estate and Business Planning in the Mass Mutual Financial Group in Phoenix, Arizona, and **Patrick J, Duffey Esq**, an attorney with Holland & Knight in Tamp, Florida.

The **Report editor** again in 2017 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 9th

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 9th. This is a don't miss function, especially for first time attendees - plenty of food and lots to drink, all complements of the Institute. Be on the look out for your friendly ABA-PTL Reporters who will all have badges on identifying them as such and say hello to them.

The Purposes and Scope of the Institute

As the premiere conference for estate planning professionals, the Heckerling Institute on Estate Planning provides unparalleled educational and professional development opportunities for all members of the estate planning team. The program covers topics of timely interest to attorneys, trust officers, accountants, charitable giving professionals, insurance advisors, elder law specialists, wealth management professionals, educators and non-profit advisors. The Institute is also the home of the nation's largest exhibit hall dedicated entirely to the estate planning industry.

The 51st Institute offers practical guidance on today's most important tax and non-tax planning issues, valuable insights on what might lie ahead, and innovative planning strategies for the future. Attendees can benefit from programs covering a wide range of advanced level planning topics, or can customize their educational experience with one of our specialized program tracks to expand their expertise in today's fastest growing planning areas. Finally, our outstanding faculty includes many of your favorite Institute speakers as well as a number of new faces providing a fresh look at key issues in individual and estate planning.

Some of the highlights of this year's program include:

Recent Developments: Three of the nation's leading estate planning practitioners and a representative of the U.S. Treasury Department will analyze the most significant developments of 2016.

Focus Series: This series offers an in-depth look at the issues surrounding intra-family wealth transfers including planning with portability, obtaining greater divorce/creditor protection, using GRATs and other freeze techniques, planning for the retirement accounts of married couples, and business succession planning.

International Planning: This series provides an update on international planning including recent developments and trends in global tax transparency, planning for non-U.S. persons investing in the U.S., and advising clients seeking U.S. tax deductions for international charitable donations.

Financial Assets: These programs explore impact investing, combining taxable gifts and testamentary CLATs, and advising clients on life insurance products.

Elder Law: This series covers the legal, ethical, and practical issues involved in the financial exploitation of seniors, planning for retirement accounts, and claiming social security benefits.

Charitable Giving: This track of programs examines the rulePs covering private foundations, charitable giving for family businesses, impact investing, and international philanthropy.

Litigation and Tax Controversies: This series covers the tax aspects of fiduciary litigation, recent cases involving fiduciaries, the role of an attorney as an expert witness, how to identify critical pressure points in the estate plan, and how to avoid malpractice liability.

Fundamentals: The fundamentals programs explore planning with portability, partnership income tax for estate planners, and the generation-skipping transfer tax.

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