

Report #1

As we have done in January for the last five years, and again with the permission of the University of Miami School of Law Center for Continuing Legal Education, we will be posting to this list throughout the coming week highlights of the proceedings of the 36th Annual Philip E. Heckerling Institute on Estate Planning that is being held January 7-11, 2002 at the Fontainebleau Hilton Resort and Towers in Miami Beach, Florida.

Our on-site local reporters there in Miami this year will include:

Stephan R. Leimberg Esq. of Bryn Mawr, PA - Steve@leimbergservices.com
Bruce Stone Esq. of Miami, FL - BruceStone@aol.com
Theodore B. Atlass Esq. of Denver, CO - TAtlass@atlass.com
as well as others yet TBD

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Again this year a complete listing of the proceedings and speakers is available on the Institute's Web site. The URL for that site is <http://www.law.miami.edu/heckerling>
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REPORT NO. 1 - Monday, January 7, 2002

The following preliminary report has been filed concerning the vendors who are in the Exhibit Hall this year and other technology news:

As the size of the institute grows, so does the number of vendors, and there are multiple vendors in almost all categories, including the following:

- Administration support services, such as deed preparation
- Appraisal and valuation companies
- Auction houses and services
- Book and reference material sales, including the latest edition of Natalie Choate's Retirement Plans book
- Missing persons and heirs locators
- Software sales - these include software for planning and administration and document assembly
- Trust departments/companies and other companies managing assets and investments

And now for some news highlights from the vendors:

First, the following statement has been issued recently jointly by Lawgic and the authors of the Florida Wills and Trusts system:

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"Dear Subscriber:

As many of you have become aware, Lawgic has been affected by the economic downturn and has had to curtail much of its operations, including sales, training and customer support. We apologize if you have tried but been unable to contact us, and want to assure you we are doing all we can to move forward and preserve the Lawgic program you have come to rely upon. The program should operate normally during 2002, but if you receive an expiration notice, you may download a patch off our website to extend your use.

Currently we are in the midst of negotiations with several large legal publishers to sell the Lawgic system, and hope to have a resolution in the very near future. The authors of Florida Wills and Trusts are aware of this process and agree with the approach. We anticipate you will be able to use and enjoy this wonderful program for many years to come. We will keep you advised of developments."

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Second, ACTEC Fellow, Larry Katzenstein, has recently updated his TigerTables program. It seems to have some nice new additional features that can be checked out at www.tigertables.com. We hope to post a more detailed review of this new software update on one of our later reports.

Third, Estate Valuations & Pricing Systems, Inc. has recently announced the release of the latest version of its industry-leading historical securities valuation software: EVP Office XP (Version 6.4.0). Included in this release are new versions of EstateVal, CostBasis, and CapWatch. The programs can be downloaded from <http://www.evpsys.com/software>. The most significant feature of the new version of EstateVal, allows estates affected by the market closures in the wake of the attacks on the World Trade Center to be re-evaluated, at no cost, with full pricing. Also included is EVP's new pricing structure, and the ability to re-print old billing records with the appropriate data. These billing records can now be exported to a spreadsheet, as well. All the changes can be found on EVP's Web site.

Fourth, a recent issue of Steve Leimberg's e-mail based Charitable Planning Newsletter <http://www.leimbergservices.com/> contained a Review by subject matter of 2001 IRS Charitable TAMs/PLRs by LISI commentator Johni Hays, co-author of the just released book, Tools and Techniques of Charitable Planning. Steve Leimberg's Charitable Planning Newsletter. A recent issue of Steve's Estate Planning Newsletter dealt with the new IRS Guidance on Split-Dollar Life Insurance that were issued on January 3 [Notice 2002-8, 2002-4 IRB 1 revoking Notice 2001-10 which was issued in January of 2001]. In a recent issue of his Employee Benefits and Retirement Planning Newsletter, LISI Commentator and Technical Editor Barry Picker, the author of "Barry Picker's Guide to Retirement Distribution Planning" shares important information on a recent IRS safe

harbor notice [Notice 2002-3] which requires written notice on Certain Qualified Plan Distributions to reflect the changes that were made by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), P.L. 107-16. Information on how to subscribe to this and other LISI E-Mail Newsletters can be found at <http://www.leimbergservices.com/>.

Fifth, WealthCounsel's new significantly expanded Document Assembly System is being introduced at **Heckerling** this year. It offers a complete estate planning system for Advanced Estate Planning Law. It is programmed to be used with HotDocs 5.X, which makes it easy to use and modify the standard text. The systems now includes forms and supporting documents for:

- * **Family Limited Partnership Module**
- * **Charitable Planning Module**
- * **Revocable Living Trust Module**
- * **Irrevocable Trust Module**
- * **Testamentary Will Planning Module**
- * **Split Interest (QPRT)**

This system has been designed using plain English drafting, but gives the user the ability to modify it to the user's own writing style with great ease. Stop by their booth in the Exhibition Hall and give this document assembly system a good look-see, as they are offering it at a special sale price if it is ordered during Heckerling. More information can be found at www.wealthcounsel.com.

Next, on the news front, the following IRS SS-4 news has recently been released:

Does anyone know if the the new non-Draft SS-4 is going to be available over the internet?

Date: Mon, 7 Jan 2002 15:20:07 -0500
From: "Joseph B. Schimmel" <joetax@MINDSPRING.COM>
Subject: Re: [ABA-PTL] ID #
To: ABA-PTL@MAIL.ABANET.ORG

The IRS website lists the target release date as January 10, 2002, so maybe the wait will be over then.

See http://www.irs.treas.gov/plain/bus_info/tax_pro/formsch.html

By the way, I believe the hold-up is that the drafts have to be sent to the Office of Management and Budget for some fixed length of time before they can be released in final format.

Joseph Schimmel, Attorney
Miami, Florida

Lastly, for announcements, the American Association of Attorney-Certified Public

Accountants has issued the following e-mail invitation:

From: Leonard Weiner <lweiner@LWEINERLAW.COM>
Subject: If you are both an Attorney and a CPA

The American Association of Attorney-Certified Public Accountants (website: <http://www.attorney-cpa.com/>) is hosting several events for attendees of the University of Miami's Heckerling Estate Planning Institute in January 2002.

Complimentary LUNCH for prospective members:
Wednesday, January 9, 2002, 12:15-2:00 PM, Fontainebleau Hotel

Members & Guests Reception and Dinner: Tuesday, January 8, 2002, 6:30 PM
Luna Rossa Café at The Indian Creek Hotel, Miami Beach, toward South Beach.

The luncheon on Wednesday is relaxed. If asked, we can acquaint non-member Attorney-CPAs with the advantages, services, and benefits of AAA-CPA membership. There is no charge to prospective members to attend.

The dinner on Tuesday is subsidized and provides an opportunity for AAA-CPA members and their guests who are in south Florida then to get together and enjoy a delicious buffet dinner while networking with colleagues. We will dine in a historic art deco setting in Miami Beach. The dinner is \$20 per person paid in advance (\$30 at the door) with a cash bar.

To RSVP or get information, please contact Ron or Gai at:

888-ATTY-CPA (288-9272)
Fax: 888-272-2889
Email: aaacpa@attorney-cpa.com

That is it for Report No. 1. The full text of all the Reports will be posted on the ABA RPPT Web site at http://www.americanbar.org/groups/real_property_trust_estate.html.

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MIAMI INSTITUTE GENERAL INFORMATION:

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