

# INTRODUCTION

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> For those of you without access to the Web, here are the core parts of the schedule:

## **SCOPE:**

The "Miami Institute" is widely recognized as the premier estate planning program in the country. It is designed for sophisticated attorneys, trust officers, accountants, insurance and financial planners who, through years of experience and practice, are familiar with the principles of estate planning. The Institute offers something of interest to every member of the estate planning team.

A recent developments panel on Monday afternoon, featuring three of the nation's foremost estate planning experts, kicks off the Institute and will guide us through last year's developments on the tax front.

Tuesday's program features the beginning of the Institute's general session lectures. These lectures, which run through Friday noon, provide in-depth analysis of topics of timely interest to experienced estate planners, and are presented by some of the nation's leading estate planning authorities.

On Wednesday and Thursday afternoons, the Institute offers a wide variety of workshops and panel discussions, including case studies that will illustrate and provide practical guidance on how to implement sophisticated estate planning techniques.

Finally, this year's Institute once again includes the popular Fundamentals Programs. The first two fundamentals sessions will provide a thorough review of two topics central to the estate planning process: planning for the orderly devolution of the closely held business, and what every estate planner should know about the securities laws. The final session will explore basic estate planning for non-U.S. persons and U.S. persons with foreign connections.

Because of the scope and quality of its educational programming, the Institute has grown to be the largest meeting of estate planning professionals in the country, with a record number of over 2,500

individuals from around the nation in attendance. As the regular attendees know, this concentration of talent has led the Institute to have some of the better characteristics of a national convention of estate planners. The week long program provides the opportunity to exchange ideas, to network, and to review the latest in technology, products, and services displayed by over 100 vendors in an exhibit hall dedicated entirely to the estate planning industry. We invite those of you who have never attended this program, or who have been absent in recent years, to join us in Miami Beach January 7 - 11, 2002, to take advantage of this unique event.

**THE INSTITUTE 2002 FACULTY:**

Prof. Mark L. Ascher  
University of Texas School of Law

Brian T. Atkinson Esq.  
Moore & VanAllen, PLLC

Ronald D. Aucutt Esq.  
McGuire Woods LLP

Dennis I. Belcher Esq.  
McGuire Woods LLP

Jackson M. Bruce Jr. Esq.  
Dunwoody, White & Landon, P.A.

Richard B. Covey Esq.  
Carter, Ledyard & Milburn

Henry Christensen III Esq.  
Sullivan & Cromwell

Lauren Y. Detzel Esq.  
Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.

S. Stacy Eastland Esq.  
Goldman, Sachs & Co.

Charles D. Fox IV Esq.  
Schiff, Harden & Waite

Eileen Gallo  
The Gallo Institute

Jon J. Gallo Esq.  
Greenberg, Glusker, Fields, Clayman, Machtinger & Kinsella, LLP

Robert W. Goldman Esq.  
Goldman & Felcoski, P.A.

Max Gutierrez Jr. Esq.  
Brobeck, Phleger & Harrison

Carol A. Harrington Esq.  
McDermott, Will & Emery

T. Randolph Harris Esq.  
McLaughlin & Stern, LLP

Jerome M. Hesch Esq.  
Greenberg Traurig

Zoe M. Hicks Esq.  
Hicks & Hicks, P.C.

Linda B. Hirschson Esq.  
Greenberg Traurig

Marcia Chadwick Holt Esq.  
Davis, Graham & Stubbs, LLP

Prof. Christopher R. Hoyt Esq.  
University of Missouri School of Law

Mildred Kalik Esq.  
Simpson, Thacher & Bartlett

Beth S. Kaufman Esq.  
Caplin & Drysdale

Curtis R. Kimball  
Willamette Management Associates

Robert C. Lawrence III Esq.  
Cadwalader, Wickersham & Taft

Mary Ann Mancini Esq.  
Steptoe & Johnson, LLP

Neill G. McBryde Esq.  
Moore & Van Allen, PLLC

Carlyn S. McCaffrey Esq.  
Weil, Gotshal & Manges LLP

Jerry J. McCoy Esq.  
Law Office of Jerry J. McCoy

Howard M. McCue III Esq.

Mayer, Brown & Platt

Louis A. Mezzullo Esq.  
Mezzullo & Guare, PLC

Malcolm A. Moore Esq.  
Davis Wright Tremaine, LLP

Richard W. Nenno Esq.  
Wilmington Trust Company

Prof. Jeffrey N. Pennell  
Emory University School of Law

Lloyd Leva Plaine Esq.  
Sutherland, Asbill & Brennan, LLP

Beth Clerk Rodriguez Esq.  
J. P. Morgan Private Banking

Bruce S. Ross Esq.  
Holland & Knight, LLP

Sterling L. Ross Jr.  
Esq. Robb & Ross

Gideon Rothschild, Esq.  
Moses & Singer, LLP

Edward S. Schlesinger Esq.  
Hofheimer, Gartlir & Gross, LLP

Kathleen R. Sherby Esq.  
Bryan Cave LLP

Bruce Stone Esq.  
Holland & Knight, LLP

D. John Thornton Esq.  
Thornton & Byron, LLP

Ralph C. Wileczek Esq.  
Wilmington Trust Company

**THE PROGRAM SCHEDULE:**

Monday, January 7

8:00 a.m. 2:00 p.m.

Registration  
8:00 9:00 a.m.  
Complimentary Continental Breakfast

9:00 10:30 a.m. /  
10:45 a.m. 12:15 p.m.  
OPTIONAL PRE-CONFERENCE FUNDAMENTALS  
PROGRAM Planning or the Orderly Devolution of the  
Closely Held Business  
Louis A. Mezzullo

10:30 10:45 a.m.  
Break

2:00 2:10 p.m.  
Introductory Remarks  
Tina Hestrom Portuondo,  
Institute Director

2:10 3:30 p.m.  
Recent Developments in Estate, Gift and  
Income Taxation 2001 - Part One.  
Dennis I. Belcher  
Carol A. Harrington  
Prof. Jeffrey N. Pennell  
Materials by Richard B. Covey

3:30 3:45 p.m.  
Break

3:45 5:15 p.m.  
Recent Developments in Estate, Gift and  
Income Taxation 2001 - Part Two.

6:00 7:00 p.m.  
Complimentary Reception for Registrants

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Tuesday, January 8

7:30 - 8:30 a.m.  
Complimentary Continental Breakfast

8:30 - 9:15 a.m.  
Navigating the Single Stock Monetization and Diversification  
Tax Maze  
S. Stacy Eastland

9:15 10:00 a.m.  
The New Minimum Distribution Rules

Marcia Chadwick Holt

10:00 - 10:45 a.m.

The Family Wins When IRD is Used for Charitable Bequests

Prof. Christopher R. Hoyt

10:45 11:00 a.m.

Break

11:00 11:45 a.m.

Understanding Your Client's Money Personality

Jon J. Gallo

11:45 a.m. 12:30 p.m.

Choice of Law and Trusts

Malcolm A. Moore

12:30 2:00 p.m.

Lunch Break

2:00 3:30 p.m.

Planning and Drafting in a New Statutory Environment - Part One

Ronald D. Aucutt

Max Gutierrez Jr.

Mildred Kalik

Beth S. Kaufman

Lloyd Leva Plaine

3:30 - 3:45 p.m.

Break

3:45 - 5:15 p.m.

Planning and Drafting in a New Statutory

Environment - Part Two

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Wednesday, January 9

7:30 - 8:30 a.m.

Complimentary Continental Breakfast

8:30 - 9:15 a.m.

Life Insurance as the Life Preserver for the Closely Held Business

Mary Ann Mancini

9:15 - 10:00 a.m.

Non-Tax Considerations in the Succession of Closely Held

Businesses

Charles D. Fox IV

10:00 - 10:45 a.m.  
Uses of Installment Sales, Private Annuities and SCINs  
Jerome M. Hesch

10:45 11:00 a.m.  
Break

11:00 a.m. - 12:30 p.m.  
Question & Answer Session  
Dennis I. Belcher  
Carol A. Harrington  
Prof. Jeffrey N. Pennell

12:30 2:00 p.m.  
Lunch Break

2:00 3:30 p.m. /  
3:45 5:15 p.m.  
FUNDAMENTALS PROGRAM  
What the Estate Planner Must Know About the Securities Laws  
(Runs concurrently with the Special Sessions.)  
Neill G. McBryde  
Brian T. Atkinson

2:00 3:30 p.m.  
Special Sessions I

I-A CASE STUDY Navigating the Single Stock Monetization  
and Diversification Tax Maze  
S. Stacy Eastland

I-B Children, Family Wealth and Estate Planning  
John J. Gallo  
Eileen Gallo

I-C Minimum Distribution Rules  
Marcia Chadwick Holt

I-D Life Insurance and the Closely Held Business  
Mary Ann Mancini

I-E Choice of Law and Trusts  
Malcolm A. Moore

3:30 3:45 p.m.  
Break

3:45 5:15 p.m.  
Special Sessions II

II-A CASE STUDY Business Succession Planning  
Charles D. Fox IV

II-B What's New in Ethics for the Trust and Estates Lawyer?  
Jackson M. Bruce Jr.  
Bruce S. Ross  
Kathleen R. Sherby

II-C Asset Protection Planning: Protection vs. Control  
Gideon Rothschild

II-D IRD and Charitable Giving  
Prof. Christopher R. Hoyt

II-E Planning With Installment Sales, Private Annuities and  
SCINs  
Jerome M. Hesch

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Thursday, January 10

7:30 -8:30 a.m.  
Complimentary Continental Breakfast

8:30 - 9:15 a.m  
Subchapter J - Recent Developments Relating to the Income  
Taxation of Trusts and Estates  
Prof. Mark L. Ascher

9:15 10:00 a.m.  
The State Income Taxation of Multi-Jurisdictional Trusts  
Max Gutierrez Jr.

10:00 10:45 a.m.  
Implementing Total Return Trust Statutes  
Richard W. Nenno

10:45 -11:00 a.m.  
Break

11:00 -11:45 a.m.  
Generation-Skipping Transfer Tax Planning  
Lloyd Leva Plaine

11:45 a.m. 12:30 p.m.  
Special Needs Trusts  
Sterling L. Ross Jr.

12:30 p.m. 2:00 p.m.  
Lunch Break



2:00 3:30 p.m.

3:45 5:15 p.m.

#### FUNDAMENTALS PROGRAM

Basic Estate Planning for Non-U.S. Persons  
and U.S. Persons with Foreign Connections  
(Runs concurrently with the Special Sessions)

Carlyn S. McCaffrey

Robert C. Lawrence III

2:00 3:30 p.m.

Special Sessions III

III-A CASE STUDY Implementing Total Return Trusts

Richard W. Nenno

Ralph C. Wileczek

III-B Advanced LP, LLP and LLC Valuations

D. John Thornton

Curtis R. Kimball

III-C When Charitable Trusts Go Off The Track

Jerry J. McCoy

III-D Florida Law Update

Lauren Y. Detzel

Robert W. Goldman

Bruce Stone

III-E Future of the Profession

T. Randolph Harris

Zoe M. Hicks

Howard M. McCue III

Beth Clark Rodriguez

3:30 3:45 p.m.

Break

3:45 5:15 p.m.

Special Sessions IV

IV-A CASE STUDY Special Needs Trusts

Sterling L. Ross Jr.

IV-B Advanced LP, LLP and LLC Valuations

(repeat of Session III-B)

D. John Thornton

Curtis R. Kimball

IV-C What To Do With Life Insurance After the Hearse

Leaves With Your Client In It  
Edward S. Schlesinger

IV-D How to Succeed in (the) Business (of Practicing)  
Without Really Trying  
Stephan R. Leimberg

IV-E Income Taxation of Trusts and Estates  
Mark L. Ascher  
Linda B. Hirschson

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Friday, January 11

7:30 - 8:30 a.m.  
Complimentary Continental Breakfast

8:30 - 9:15 a.m.  
Are Tax Havens on Life Support  
Henry Christensen III

9:15 10:00 a.m.  
Ethical Solutions to the Estate Planner's Dilemma  
Howard M. McCue III

10:00 10:15 a.m.  
Break

10:15 a.m. 12:00 p.m.  
CASE STUDY -Wrapping it Up - Applying What We  
Have Learned  
Louis A. Mezzullo

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**GENERAL INFORMATION:**

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