

REGISTER NOW FOR THE
17TH ANNUAL
ESTATE & CHARITABLE
GIFT PLANNING INSTITUTE

SEPTEMBER 14, 2009

8:00 A.M.-3:00 P.M. MOUNTAIN

7:00 A.M.-2:00 P.M. PACIFIC

COPING WITH CHANGE - LIKE IT OR NOT

BROADCAST LIVE FROM:

THE MINNEAPOLIS CONVENTION CENTER

Presented Locally: **Studio 12000**
12000 E. Washington Blvd.
Whittier, CA 90606

(Also at other sites listed on web site below.)

You may also receive this as a webcast,
individually or for an entire office.

Contact: Thomas Britain, 949-910-4117

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CONTINUING EDUCATION CREDITS AVAILABLE

FEATURING



ROY M. ADAMS



**WITH GUEST SPEAKER
CHRISTOPHER HOYT**

WHO SHOULD ATTEND?

Attorneys, CPAs, financial planners, certified life underwriters, investment advisors, bank trust officers, charitable gift planners, other estate planning professionals, and anyone interested in providing and protecting assets to help ensure the financial future of family, self and community.

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AGENDA

REGISTRATION & CONTINENTAL BREAKFAST

ETHICS SESSION

Roy M. Adams

Fiduciary Liability – Ethics and All That

- Exoneration provisions violate public policy.
- Retention of assets – still a prickly pear.

SESSION I

Roy M. Adams

The Big Bang!

In the universe of estate planning, we are experiencing the equivalent of the Big Bang theory as it pertains to the world's origination. New rules coming from regulations and new laws push us to understand not only the importance of what was done in the past, but that what we will do in the future truly represents fundamental change.

- Legislative proposals concerning the estate, gift and generation-skipping transfer tax system.
- The \$3,500,000 Federal exemption and its implications for planning, including state death tax variations.
- Valuation issues, particularly the Alternate Valuation Date and valuation penalties.
- Our old friend, Section 2036, with final regulations.
- Cases that sting!

To “FLOP” or Not...

Is the climate now improving for certain Family Limited Partnerships, or is improvement too frail to be trusted?

- Family Limited Partnerships and Limited Liability Companies – a blend of the old and the new.

~ BREAK ~

SESSION II

Christopher Hoyt

How To Do Your Roth IRA Conversion in 2010

- In 2010, wealthy individuals will finally be able to convert regular IRAs, 401(k) and 403(b) accounts to Roth IRAs without any income limitations. How is it done? Should it be done?
- A summary of the rules for 2010, including deferring income into 2011 and 2012 from the Roth IRA conversion.
- If investments fluctuate during 2010, how can a Roth IRA conversion be undone, and what are the implications?
- A summary of other recent developments involving retirement plan distributions, including challenges from and solutions for charitable bequests of retirement plan assets.

SESSION III

Roy M. Adams & Christopher Hoyt

Charitable Uproar (There is a right and wrong way to do everything)

- Effect of unrelated business taxable income on charitable remainder trusts – new rules.
- IRA charitable rollover extended.
- Charitable deduction of donated stock reduced because of future consolidation.
- Estate tax charitable deduction denied despite reformation of trust – watch the date.

QUESTIONS & ANSWERS

Roy M. Adams & Christopher Hoyt