

- 2:15 pm. – 3:00 p.m.
- ☐ Session A: Tax Apportionment – One Clause Does Not Fit All
 - ☐ Session B: Transfers of the Principal Residence to Intentionally Defective Grantor Trusts for Medicaid Purposes
- 3:10 p.m. – 3:50 p.m.
- ☐ Session A: Tax Aspects of Mergers and Acquisitions – Selected Issues
 - ☐ Session B: Tax Perils for Trustees
- 3:50 p.m. – 4:30 p.m.
- ☐ Session A: The Rise (and Fall?) of the Trust Protector
 - ☐ Session B: Current Status of and Estate Planning for Same-Sex Couples
- 4:30 p.m. – 5:10 p.m.
- ☐ Session A: Federal Income, Estate, and Gift Tax Aspects of Special Needs Trusts: Traps for the Unwary in Trust Drafting and Administration Issues Facing the Practitioner
 - ☐ Session B: Resolving Collections of Federal Tax Liability

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Bryon W. Harmon, partner in Shipman & Goodwin LLP, Hartford and Greenwich, CT offices; member of the firm's Trusts and Estate Department; practices in the areas of estate planning, estate settlement, and trust administration; adjunct professor, Western New England College School of Law, Program in Estate Planning & Elder Law.

T. Randolph Harris, partner in McLaughlin & Stern LLP, New York City; adjunct law professor in NYU's Graduate Tax Program, teaching estate planning; former American College of Trust and Estate Counsel regent, executive committee member and chair, Fiduciary Income Tax Committee; former chair, ABA Tax Section's Fiduciary Income Tax Committee.

Catherine V. Hughes, Estate and Gift Tax Attorney-Adviser to the Treasury's Office of Tax Policy advises on all transfer tax matters. Formerly managing a large law firm's estate planning and administration, she is an American College of Trust and Estate Counsel fellow and past chair of the ABA Tax Section's Estate and Gift Tax Committee.

Edward F. Krzanowski, partner in the Individual Clients Department of Day Pitney LLP, West Hartford, CT; taught at the University of Connecticut Income Tax School and adjunct professor of law in LLM program at Western New England College School of Law.

Kristy K. Moquin, of the Internal Revenue Service's Taxpayer Advocate Service, is the local taxpayer advocate for Connecticut.

Kelley Galica Peck, counsel in Robinson & Cole LLP, Hartford, CT, and adjunct professor of law in LLM program at Western New England University School of Law. She is the author of *Revocable Trusts, Line By Line* (Thomson Reuters/Aspatore, 2008).

Gideon Rothschild, co-chair of Trust & Estates and Wealth Preservation groups of Moses & Singer, New York City; vice-chair of ABA's Real Property, Trust & Estate Section; fellow, American College of Trust and Estate Counsel; academician, International Academy of Estates and Trust Law; and immediate past chair of New York Branch of the Society of Trust & Estate Practitioners (STEP).

Sanford ("Sandy") J. Schlesinger, founding partner of Schlesinger Gannon & Lazetera LLP, New York City; fellow of American College of Estate and Trust Counsel; and a nationally recognized expert in estate and tax planning, estate administration, and all related areas.

Irving S. Schloss, partner in Murtha Cullina LLP's Madison and New Haven, CT offices; a regent of the American College of Trust and Estate Counsel; and on the executive committee of the CBA's Estates and Probate Section.

Barbara A. Sloan, partner in McLaughlin & Stern LLP, New York City; adjunct law professor in NYU's Graduate Tax Program, teaching estate planning; American College of Trust and Estate Counsel Downstate New York chair and former chair of its Fiduciary Income Tax Committee; supervisory council member, ABA Real Property, Trust & Estate Section; former chair, Tax Section Estate & Gift Tax Committee.

Deborah J. Tedford, partner in Tedford & Ceddia PC, Mystic, CT; vice chair Federal Tax Institute of New England; past president of CBA and former chair of its Estates and Probate Section; fellow of American College of Trust and Estate Counsel; and vice-chair of its Elder Law Committee.

PROGRAM HIGHLIGHTS

A full day of major federal tax subjects:

- Estate tax problems
- Carryover basis
- Tax compliance and fraud
- Asset protection
- Foreign investments
- The taxpayer advocate's role
- Business succession planning
- Estate planning with residences
- Life insurance planning, including policy valuation and insurable interests
- Pre- and post-nuptial agreements
- Trustees' investment guidelines
- The prudent investor rule
- Tax apportionment
- Medicaid planning
- Tax aspects of mergers and acquisitions
- Tax perils for trustees
- Trust protectors
- Transfers of residence to defective grantor trusts for Medicaid purposes
- Planning for same-sex couples
- Tax collections and special needs trusts
- Top 25 insurance planning mistakes



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The Masters of Law and Estate Planning and Elder Law at the Western New England University School of Law

THE FEDERAL TAX INSTITUTE OF NEW ENGLAND A COMPREHENSIVE ALL-DAY PROGRAM FOR 2011 AND BEYOND

September 23, 2011

Hilton Hartford Hotel • Hartford, CT
315 Trumbull Street, Hartford, CT 06103
8:00 a.m. to 6:00 p.m.

Breakfast and registration at 7:30; lunch included.
\$279 Member; \$399 Non-member;
\$159 Law and Paralegal Student
CLE Credit: TBD



PROGRAM

8:00 a.m. Introductory Remarks
Brad Gallant, CBA President, Day Pitney LLP, New Haven
Frank S. Berall, Chair, The Federal Tax Institute of New England, Copp & Berall LLP, Hartford
Deborah J. Tedford, Vice Chair, The Federal Tax Institute of New England, Tedford & Ceddia PC, Mystic

8:05 a.m.–9:15 a.m. Plenary Session
Efficient Uses of the Temporary \$5 Million Exemptions and Determining Whether to Elect Out of Estate Tax and Into Carryover Basis
Jonathan Blattchmahr, Madison Strategic Partners, New York, NY

9:15 a.m.–10:00 a.m. Concurrent Sessions
Session A
Sophisticated Planning with the 2010 Tax Act
Sanford Schlesinger, Schlesinger Gannon & Lazetera LLP, New York, NY
Session B
Representing Clients in Criminal IRS Investigations
Richard G. Convicer, Convicer Percy & Green LLP, Glastonbury
Eric L. Green, Convicer Percy & Green LLP, Glastonbury

10:00 a.m. Break

10:15 a.m.–11:00 a.m. Concurrent Sessions
Session A
Asset Protection
Gideon Rothschild, Moses & Singer LLP, New York, NY
Session B
U.S. Tax Compliance for Foreign Investments: What You Need to Know to Protect Your Clients (and Yourself)
Daniel L. Gottfried, Rogin Nassau LLC, Hartford

11:00 a.m.–11:30 a.m. Concurrent Sessions
Session A
Effective Business Succession Planning
Alfred R. Casella, Murtha Cullina LLP, Hartford
Session B
The Role of the Taxpayer Advocate
Kristy Moquin, IRS Taxpayer Advocate for Connecticut, Hartford

11:30 a.m.–12:15 p.m. Concurrent Sessions
Session A
Estate Planning with Residences—Not Just QPRTS
T. Randolph Harris, McLaughlin & Stern LLP, New York, NY
Session B
Prenuptial and Post-nuptial Agreements
Irving S. Schloss, Murtha Cullina LLP, Madison

12:15 p.m. Lunch, and Keynote IRS Speaker
Catherine V. Hughes, Department of Treasury, Office of Tax Policy

1:40 p.m.–2:15 p.m. Concurrent Sessions
Session A
Sophisticated Insurance Planning, Including Policy Valuation, Insurable Interest, etc.
Lawrence Brody, Bryan Cave LLP, St. Louis, MO
Session B
Trustee Investing Guidelines and Prudent Investor Rule
Bryon W. Harmon, Shipman & Goodwin LLP, Hartford

2:15 p.m.–3:00 p.m. Concurrent Sessions
Session A
Tax Apportionment—One Clause Does Not Fit All
Barbara A. Sloan, McLaughlin & Stern, New York, NY
Session B
Transfers of the Principal Residence to Intentionally Defective Grantor Trusts for Medicaid Purposes
Mark W. Dost, Tinley Nastri Renehan & Dost LLP, Waterbury

3:00 p.m.–3:10 p.m. Break

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Tax Aspects of Mergers and Acquisitions—Selected Issues
Morris W. Banks, Pullman & Comley LLC, Hartford
Session B
Tax Perils for Trustees
Steven M. Fast, Day Pitney LLP, West Hartford
Edward F. Krzanowski, Day Pitney LLP, West Hartford

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The Rise (and Fall?) of the Trust Protector
Kelley Galica Peck, Robinson & Cole LLP, Hartford
Session B
Current Status of and Estate Planning for Same-Sex Couples
Stuyvesant K. Bearns, Shipman & Goodwin LLP, Lakeville
Frank S. Berall, Copp & Berall LLP, Hartford

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Deborah J. Tedford, Tedford & Ceddia PC, Mystic
Session B
Resolving Collections of Federal Tax Liability
Richard G. Convicer, Convicer Percy & Green LLP, Glastonbury
Eric L. Green, Convicer Percy & Green LLP, Glastonbury

5:10 p.m.–6:00 p.m. Plenary Session
Top 25 Insurance Planning Mistakes
Estate Planners Make
Lawrence Brody, Bryan Cave LLP, St. Louis, MO

6:00 p.m. Adjourn

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ADVISORS

Frederick D. Royal
Jonathan Blattmachr
Aen Webster
Regis Campfield
Alvin Lurie

SPEAKERS

Morris W. Banks, partner in Pullman & Comley LLC, Hartford; adjunct faculty of the University of Connecticut Law School; past chair of the CBA's Tax Section; and specialist in corporate business taxes.

Stuyvesant K. Bearns, partner in Lakeville, CT office of Shipman & Goodwin LLP; fellow of the American College of Trust and Estate Counsel; former chair of the CBA's Estates and Probate Section; and member of Thunderbolt Ski Patrol.

Frank S. Berall, partner in Copp & Berall LLP, Hartford; chair Federal Tax Institute of New England; fellow, American College of Tax Counsel; former co-chair, Notre Dame Estate & Tax Planning Institute; former regent, American College of Trust and Estate Counsel and vice-pres. of International Academy of Estates and Trust Law; author of 135 articles; co-author of two BNA Tax Management Portfolios and three books.

Jonathan G. Blattmachr, retired partner, Milbank Tweed Hadley & McCloy LLP; admitted in New York, California, and Alaska; former regent and editor of *Probate Notes* of American College of Trust and Estate Counsel; former chair New York Bar's Trust and Estates Committee; author or co-author of five books and over 400 articles on trusts, estates, and taxes.

Lawrence Brody, partner in Bryan Cave LLP, St. Louis, MO; adjunct professor at Washington University and University of Miami Law Schools; author or co-author of numerous books, including two BNA Tax Management Portfolios and the ABA Ins. Counselor Series; member of American College of Tax Counsel and American College of Trust and Estate Counsel.

Alfred Casella, associate, Murtha Cullina LLP, Hartford, CT, and Boston, MA; member, executive committee, CBA's Estates and Probate and Tax Sections; chair, Greater Hartford Probate Forum; member, Estate & Business Planning Councils of Hartford, CT, and Hampden County, MA.

Richard G. Convicer, partner in Convicer Percy & Green LLP, Glastonbury, CT; former IRS trial attorney now devoting substantial part of his practice to federal civil and criminal tax matters; co-author, *Connecticut Limited Liability Company Forms and Practice Manual*; fellow, American College of Trust and Estate Counsel.

Mark W. Dost, partner in Tinley Nastri Renehan & Dost LLP, Waterbury, CT; past chair of CBA's Elder Law Section; fellow, American College of Trust and Estate Counsel; and member, executive committees of both CBA Elder Law and Estates and Probate Sections.

Steven M. Fast, partner in Day Pitney LLP's West Hartford, CT office, is a fellow of the American College of Trust and Estate Counsel; has chaired the CBA's Estates and Probate Section executive committee, taught estates and trusts at Yale Law School.

Daniel L. Gottfried, partner in Rogin Nassau LLC; member of Hartford County Bar's executive committee, CBA's Tax Section and the Steering Committee, ABA International Law Section (International Tax Comm. and Int'l M&A Comm.); adjunct tax professor, UConn Law School.

Eric L. Green, partner in Convicer Percy & Green LLP, Glastonbury, CT; chair of ABA Tax Section's Closely Held Businesses Committee and vice-chair CBA's Tax Section. His practice is focused on civil and criminal taxpayer representation and estate planning.

REGISTRATION FORM

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- ☐ Member: \$279
- ☐ Non-member: \$399
- ☐ Law and Paralegal Student: \$159

Late Registration (for registrations received after September 9)

- ☐ Member: \$299
- ☐ Non-member: \$419
- ☐ Law and Paralegal Student: \$169

Please choose your sessions:

- 9:15 a.m. – 10:00 a.m.
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 - ☐ Session B: Representing Clients in Criminal IRS Investigations
- 10:15 a.m. – 11:00 a.m.
- ☐ Session A: Asset Protection
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Please see other side.