



HECKERLING INSTITUTE  
ON ESTATE PLANNING  
*University of Miami School of Law*

**53<sup>RD</sup> ANNUAL**  
**HECKERLING INSTITUTE**  
**ON ESTATE PLANNING**

**JANUARY 14 - 18, 2019**

**ORLANDO WORLD CENTER MARRIOTT**  
**RESORT AND CONVENTION CENTER**

**ORLANDO, FLORIDA**

**Planning After the  
2017 Tax Act**

## SCOPE



**Tina Portuondo**  
*Director*  
Heckerling Institute on  
Estate Planning

The Heckerling Institute on Estate Planning is the leading educational conference for all members of the estate planning team, including attorneys, trust officers, accountants, charitable giving professionals, insurance advisors, elder law specialists, wealth management professionals, educators and nonprofit advisors. In addition to providing the highest quality educational programming, the Institute offers unparalleled networking and professional development opportunities and the nation's largest exhibit hall dedicated to the estate planning industry.

The 53<sup>rd</sup> Institute offers practical guidance on today's most important tax and non-tax planning issues, including the planning challenges and opportunities presented by the 2017 Tax Act. It will also offer valuable insights and innovative ideas for planning effectively in what remains an uncertain and unpredictable political and economic environment. 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 practice 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:

**Focus Series:** This series of programs covers the impact of the 2017 Tax Act on estate planning, including the increased importance of basis planning, new IRC Section 199A and the qualified business income deduction, planning with Qualified Small Business Stock, changes to the tax treatment of marriage and divorce, the effective use of powers of appointment and disclaimers, and planning with the increased exemptions. **FS**

**NEW! Planning for Today's Families:** This series provides insights on the issues facing today's redefined and evolving families. Topics include the estate planning implications of changing family structures, planning for minors and their parents, the impact of assisted reproductive technology, and managing beneficiaries with mental health or substance abuse challenges, autism and other executive functioning disorders. **FAM**

**International Planning:** Recognizing the increasing prevalence of clients with international connections, this series provides an in-depth look at planning for U.S. persons who own, or intend to acquire, foreign assets, as well as an overview of the most important planning developments from outside the U.S. **INT**

**Planning with Trusts:** This series covers planning with powers of appointment, planning and drafting in anticipation of incapacity, fiduciary selection (including ethical issues), recent fiduciary cases, and using trusts to plan for the increased exemptions. **TRU**

**Charitable Giving:** This track of programs offers new ideas for tax effective charitable giving, guidance on negotiating and drafting successful charitable gift agreements, a comprehensive examination of donor-advised funds, and advice on planning for the various stages in the life cycle of a charity. **CHR**

**Financial Assets:** These programs explore planning with blockchain, bitcoin and cryptocurrency, unwinding life insurance transactions, planning with retirement benefits, and the essentials of family offices. **FIN**

**Ethics:** This series addresses today's emerging ethical issues, including a look at ethics and technology that will provide practical guidance on the tools available to protect client security. It will also examine best practices for drafting engagement letters, and review worldwide trends regarding the obligation of attorneys and accountants to avoid assisting with money laundering. **ETH**

**Litigation and Tax Procedure:** These programs cover recent cases involving fiduciaries, the status of transfer tax audits and controversies in the era of higher exemptions, and the practical and procedural considerations regarding IRS ruling requests. **LTP**

**Fundamentals:** The fundamentals programs provide an in-depth look at managing tax basis, tips on improving both your practice and your clients' satisfaction, an overview of post-mortem planning, and a review of how to successfully create and operate a charity.

I hope that you will join us in Orlando on January 14-18, 2019 to enjoy our exceptional programming and the opportunity to meet and exchange ideas with colleagues from across related professions, across the nation, and around the world.

Register online today at [www.law.miami.edu/heckerling](http://www.law.miami.edu/heckerling)

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# Institute Schedule

## SUNDAY, JANUARY 13

2:00-6:00 Conference Check-In and On-Site Registration

## MONDAY, JANUARY 14

7:00 Conference Check-In and On-Site Registration

9:00-12:15 FUNDAMENTALS PROGRAM

**FS** **Basis After the 2017 Tax Act – Important Before, Crucial Now**  
**Lester B. Law ♦ Howard M. Zaritsky**

The 2017 Tax Act makes basis more important for most clients. This presentation discusses how to determine basis and the use of such techniques as gross estate includible nonmarital trusts, contingent general powers of appointment, up-stream power of appointment trusts, and opt-in community property trusts.

10:30-10:45 Break

12:15-2:00 Lunch

2:00-2:10 Introductory Remarks

**Tina Portuondo, Director, Heckerling Institute**  
**Patricia D. White, Dean, University of Miami School of Law**

2:10-5:15 Recent Developments 2018

**Steve R. Akers ♦ Samuel A. Donaldson ♦ Amy K. Kanyuk**

**Materials by:** Steve R. Akers, Turney P. Berry, Samuel A. Donaldson, Charles D. "Skip" Fox, IV, Jeffrey N. Pennell, Charles A. "Clary" Redd, and Howard M. Zaritsky

**Edited by:** Ronald D. Aucutt

3:30-3:45 Break

6:00-7:00 Institute Welcome Reception

## TUESDAY, JANUARY 15

9:00-9:50 **FS** **Getting the 411 on IRC 199A: Just the Facts, Ma'am**  
**Melissa J. Willms**

From time to time, a new law comes along that can dramatically affect estate and business planning, and it puts us in a dither. The 2017 Tax Act brought us IRC Section 199A and the temporary (?) qualified business income deduction. What does it really mean? This presentation will break down the section and clear the fog so that you can understand 199A and be able to explain it and its planning implications to your clients.

9:50-10:40 **FS** **Qualified Small Business Stock: The Next Big Bang**  
**Paul S. Lee**

Qualified Small Business Stock (QSBS) under Section 1202 is not just for tech companies anymore. It's time to reconsider QSBS because the new tax act permanently reduces the corporate tax rate, but the deduction for pass-through entities under Section 199A will expire. QSBS provides an exciting array of benefits (and a surprising alternative) for owners of new and pre-existing businesses (large and small): (1) 100% exclusion on sale; (2) tax-free rollover of gains; and (3) a chance to multiply the exclusion by 10 times (maybe more).

10:40-10:55 Break

10:55-11:45 **FAM** **It's All in the Family...What's a Family? Estate Planning & Trust Management for a Brave New World**

**R. Hugh Magill**

The structure of the family has changed dramatically since the 1950's, when many of our traditional estate and financial planning strategies were developed. This presentation will provide an overview of changing generational attributes, marital practices and family structures, and examine their implications for estate planning, trust design and family collaboration and governance.

11:45-12:35 **CHR** **Make Your Charitable Estate Plan Great Again**

**Christopher R. Hoyt**

What are today's best techniques to get income tax savings from charitable gifts? What are the strategies, traps and solutions for using retirement assets for charitable bequests? And how can a simple charitable bequest provide income tax savings to an estate and its beneficiaries, rather than just estate tax savings?

12:35-2:00 **Lunch**

2:00-2:50 **FS** **Decisions and Revisions Which a Minute Will Reverse – How the 2017 Tax Act Changed the Tax Consequences of Marriage and Divorce**

**Carlyn S. McCaffrey**

Changing laws and relationships add to the challenge of tax planning. The 2017 Tax Act significantly revised the tax treatment of marriage and divorce. This presentation will explain how these changes have affected the income and transfer tax consequences of entering and exiting a marriage including the repeal of the 76 year-old alimony deduction. The continued viability of alimony and other trusts in connection with divorce will also be explored.

2:50-3:40 **TRU** **Why Can't My Brother-In-Law Bob Be the Executor of My Estate? Considerations Involving the Selection of the Proper Fiduciaries**

**Stuart C. Bear**

Often the initial meeting with a client is dominated by concerns over death and taxes, while less time is spent considering the selection of a reliable and trustworthy fiduciary. Who should serve as Executor; who should serve as Trustee for any testamentary trust; who should serve as the Attorney-in-Fact under a Financial Power of Attorney; and finally, who should serve as the Health Care Agent under a Health Care Directive? This session will examine the roles and responsibilities of fiduciaries and how to best advise clients about their selection.

3:40-3:55 **Break**

3:55-4:45 **LTP** **Forgiveness or Permission? Frank and Practical Pointers Regarding Ruling Requests**

**Julie Miraglia Kwon**

This program will discuss the following topics regarding IRS ruling requests, including Section 9100 relief: circumstances where rulings may (or may not) be useful, parameters for their issuance, procedural considerations, practical aspects of preparing the request, what to expect during review by the IRS and when a ruling may be modified or revoked after issuance.

4:45-5:35 **FAM** **Sweet Child O' Mine: Planning for Parents of Minors**

**Sarah Moore Johnson**

Planners often give short shrift to the naming of a guardian, yet it is of utmost importance for parents. This program will revisit guardianship provisions, stand-by guardians and medical consents; the taxation and termination of custodial accounts; the interplay of Section 529 plans and financial aid; trends in trust terms for minors; and how advances in reproductive science require re-thinking our definitions of children and descendants.

**9:00-9:50 TRU Are You Building a House of Cards?****Bernard A. Krooks**

Planning and drafting in anticipation of incapacity and disability can be like building on a shaky foundation. If the architect and contractors are not in step, the building may collapse. The same is true for estate planning. Drafting must be done with the planning objectives in mind, particularly when the client or one of the beneficiaries is, or may become, incapacitated. This session will address how to provide flexibility in your documents to avoid building a house of cards.

**9:50-10:40 INT Prepare for Global Wealth: Demystifying Planning for U.S. Persons with Foreign Assets****Michelle Graham**

Planning for U.S. persons with foreign assets can involve a multitude of issues and complexities that a purely domestic estate planning matter does not. This presentation will address what issues to look for when planning for a U.S. person with foreign assets, how to take title, what estate planning documents to consider, and U.S. tax compliance matters.

**10:40-10:55 Break****10:55-12:35 Question and Answer Panel**

**Steve R. Akers ♦ Samuel A. Donaldson**  
**Amy K. Kanyuk ♦ Carlyn S. McCaffrey**

**12:35-2:00 Lunch****2:00-3:30 FUNDAMENTALS PROGRAM**

*(Runs concurrently with Special Sessions I)*

**Evolutionary Planning: 20 or so Ways to Increase Client Happiness and Value to Your Practice with Planning Techniques (Non-Tax) and Strategic Practice Techniques**

**Louis S. Harrison ♦ Nancy C. Hughes**

The best way to client happiness and getting your bills paid is a straight line to perceived value by the client. The goal of this session is to introduce 20 techniques, either specific estate planning (non-tax) strategies, or empirical practice techniques, that will increase both your happiness and the value of your work to your clients.

**SPECIAL SESSIONS I****Session I-A**

**FS IRC 199A: Grafting a New Branch onto the Choice-of-Entity Decision Tree**

**Melissa J. Willms ♦ Ann B. Burns ♦ Daniel H. McCarthy**

A host of issues arise when establishing a business entity. With an existing business, sometimes it makes sense to convert to a different structure. The 2017 Tax Act sprouted IRC Section 199A and a new branch of the decision tree has grown. The panel will explore how 199A fits in and what you need to grasp to know which fork to take and whether it makes sense to make a switch.

**Session I-B**

**FS Structuring the Tax Consequences of Marriage and Divorce After the 2017 Tax Act**

**Carlyn S. McCaffrey ♦ Linda J. Ravdin ♦ Scott L. Rubin**

The 2017 Tax Act reduced the income tax penalty on marriage, but marriage and divorce may still have a significant impact on the income tax liabilities of individual taxpayers. This session will compare the differences between the tax treatment of married and single taxpayers and the tax factors to consider when negotiating a prenuptial and a divorce settlement agreement. It will also focus on the post-divorce treatment of trusts created by one spouse when the other spouse is a beneficiary, including the possible use of trusts as replacements for the repealed alimony deduction and as estate planning devices.

## Session I-C

### **TRU** Preparing for the Unexpected: Designing and Drafting Estate Plans That Can Withstand the Heat!

**Craig C. Reaves ♦ Bernard A. Krooks ♦ Jessica A. Uzcategui**

Like an architect who designs a building to withstand unexpected disasters, estate planners must anticipate potential changes in the lives of settlors and beneficiaries in: (1) the planning process, or blueprint, that incorporates the client's goals but also considers flexibility; (2) the drafting, or construction, of the documents; and (3) unexpected litigation that could reduce the plan to rubble. Topics will include planning for future incapacity or disability, durable powers of attorney, trust protectors, and guardians or conservators.

## Session I-D

### **ETH** What Do You Mean I Cannot Take That Money? Duties, Responsibilities, and Ethics for Fiduciaries and the Attorneys who Advise Them

**Stuart C. Bear ♦ Elizabeth C. Henry  
Mary F. Radford ♦ Francis J. Rondoni**

Choosing the appropriate fiduciary is more art than science. Failing to counsel our clients in an appropriate way may subject us to liability and leave the estate assets vulnerable to dissipation. This session will address how best to counsel clients, and how to address the ethical dilemmas we might encounter. It will also address our obligations in advising fiduciaries to avoid aiding and abetting breaches of fiduciary duties, or worse, criminal behavior.

## Session I-E

### **CHR** Negotiating and Drafting Charitable Gift Agreements to Stay Out of Court, the News, and the Attorney General's Office

**Alan F. Rothschild, Jr. ♦ Donna J. Snyder ♦ Carolyn O. "Morey" Ward**

The panel will discuss real life examples of how charitable gifts get off track and offer practical suggestions for drafting gift agreements that effectively address future changes in circumstances, donor involvement, naming (and un-naming) rights, and amendments to the agreement.

## Session I-F

### **FIN** New Kids on the Block(chain): Planning with Bitcoin and Cryptocurrency

**Benetta P. Jenson ♦ Austin Bramwell  
Abigail Rosen Earthman ♦ Suzanne Brown Walsh**

Learn how a new disruptive technology and asset was mysteriously created, potentially impacting the future of everything. This session will address the basics of what blockchain, bitcoin and cryptocurrency are, their effect on transactions, tax and non-tax issues, and how to plan with this special type of asset for wealth transfer planning purposes.

3:30-3:50

**Break**

3:50-5:20

## **FUNDAMENTALS PROGRAM**

*(Runs concurrently with Special Sessions II)*

### **It Ain't Over Till the Post-Mortem Planning Is Done**

**John T. Rogers, Jr. ♦ Robert K. Kirkland**

Planning does not end at death. The post-mortem administration of an estate or trust involves many choices, both tax- and non-tax-related. This session will cover the spectrum of post-mortem planning, from relatively routine decisions (e.g. selection of fiscal year, allocation of assets to sub-trusts) to opportunities and strategies (e.g. disclaimers, tax elections, and retirement plan decisions). The panel will use a checklist approach, and sample checklists will be included.



## Session II-A

**FS** **QSBS: The Quest for Quantum Exclusions (Queries, Qualms, and Qualifications)****Paul S. Lee ♦ Joseph Comeau****Julie Miraglia Kwon ♦ Syida C. Long**

The benefits of Qualified Small Business Stock (QSBS) are straightforward, but the qualifications and questions surrounding planning with QSBS are far from it. The panel will discuss planning opportunities, unanswered questions, potential pitfalls, and best practices when dealing with QSBS shareholders and entities that aspire to become QSBS companies.

## Session II-B

**CHR** **Donor-Advised Funds****Christopher R. Hoyt ♦ Ruth M. Madrigal**

A comprehensive examination of donor-advised funds (DAF), including the definition of what is (or is not) a DAF, and the rules and sanctions that apply to donors and to charities that deal with DAFs, including pledges and bifurcated grants.

## Session II-C

**LTP** **Review of the Past Year's Significant, Curious, or Downright Fascinating**  
**TRU** **Fiduciary Cases (at least it seems to me)****Dana G. Fitzsimons, Jr.**

This session will review recent cases from across the country to assist fiduciaries and their advisors in identifying and managing contemporary challenges.

## Session II-D

**INT** **Lose the Fear of the Foreign – Practical Planning Strategies****Michelle Graham ♦ Dora Clarke ♦ Dina Kapur Sanna**

This panel will discuss practical planning considerations and strategies for U.S. persons who own or intend to acquire assets located outside the United States.

## Session II-E

**ETH** **Protecting Client Data: Ethics, Security, and Practicality for Estate Planners****James D. Lamm ♦ J. Michael Deege ♦ Margaret Van Houten**

Estate planners create, store, send, and receive confidential client data. The panel will discuss recent changes to ethical rules for lawyers and the most recent ABA and state bar association guidance on securing confidential client information. The panel will also discuss practical tips for using technology to work efficiently, effectively, and securely, including a review of current cybersecurity risks and available software tools and services to protect confidential client information.

## Session II-F

**FAM** **Welcome to the Jungle: Re-Defining Family Amid Advances in Reproductive Science****Sarah Moore Johnson ♦ Carole M. Bass ♦ Cara M. Koss**

This session will discuss the impact of assisted reproductive technology on estate planning, including treatment of stored reproductive material as client property; inheritance rights of children born of donated sperm, eggs or embryos; posthumous reproduction; and changing definitions of family.



9:00-9:50 **FS** **Almost All You Need to Know About Powers of Appointment to Make You a Super Estate Planner**

**TRU**

**Turney P. Berry ♦ Jonathan G. Blattmachr**

This presentation will discuss the benefits and burdens of powers of appointment including the best ways to make an effective exercise and prove it is consistent with the grant of the power, and to add, remove, or modify powers both when drafting and when confronted with existing instruments. We will also discuss unwanted attention that powers of appointment may attract from, for instance, creditors and the taxing authorities.

9:50-10:40 **ETH** **The War on Money Laundering: Making Lawyers and Accountants Part of Law Enforcement**

**John A. Terrill, II ♦ John Riches**

Lawyers and accountants around the world are subject to anti-money laundering laws, including customer due diligence and suspicious activity reporting, but not in the U.S. What are the trends in this area both nationally and internationally and what can U.S. lawyers and accountants expect in the future? What should lawyers and accountants be doing now to make sure they are not assisting in money laundering? What are the ethical implications? How do these developments relate to the area of tax information exchange?

10:40-10:55 **Break**

10:55-11:45 **FS** **Don't Dis the Disclaimer: Know the Rules to Keep Up with a Changing Game**

**Miriam Wogan Henry**

Disclaimers can keep options open and accomplish better results for clients. We will do a deep dive into the ins, outs and intricacies of using disclaimers for planning, in light of changing tax laws and client goals.

11:45-12:35 **FIN** **Cutting the Gordian Knot of Insurance Transactions**

**Mary Ann Mancini**

Unwinding a transaction that no longer works is difficult enough, but given the unique characteristics of life insurance policies, unwinding insurance transactions is particularly difficult. This program will explore the tax, fiduciary and cash flow issues involved when the insurance policy still works for the client but the transaction itself does not.

12:35-2:00 **Lunch**

2:00-5:20 **FUNDAMENTALS PROGRAM**

*(Runs concurrently with Special Sessions III and IV)*

**CHR** **The Life Cycle of a Donor's Charity**

**Edward J. Beckwith ♦ Martin Hall ♦ Michele A.W. McKinnon**

Donors and their advisors often consider creating and operating separate charities to accomplish philanthropic goals. Is a new charity really necessary? What form should it take? What is involved in running a successful charity? And what should be done when the charity fulfills its mission or encounters insurmountable obstacles? This session will include a robust, multi-disciplinary examination of the stages in the life of a charity, the legal issues involved, and how and when to include other advisors to help best address issues, challenges and opportunities.

## Session III-A

**FS** **More of What You Need to Know About Powers of Appointment****TRU** **Turney P. Berry ♦ Jonathan G. Blattmachr ♦ Carol A. Harrington**

This panel will further explore planning and drafting with powers of appointment including the best ways to make an effective exercise and prove it is consistent with the grant of the power, and to add, remove, or modify powers both when drafting and when confronted with existing instruments. We will also discuss unwanted attention that powers of appointment may attract from, for instance, creditors and the taxing authorities.

## Session III-B

**FS** **A View from the Trenches: What's Happening with Transfer Tax Audits/****LTP** **Controversies in the Era of Higher Exemptions?****John W. Porter ♦ John W. Prokey**

Despite increased exemptions, transfer tax audits and litigation are not going away. This program, led by two experienced tax litigators, will discuss current trends in the transfer tax controversy area at audit level, appeals and in litigation.

## Session III-C

**FIN** **Unwinding an Unworkable Transaction with a Workable Policy****Mary Ann Mancini ♦ Lawrence Brody ♦ Todd I. Steinberg**

The panel will discuss the steps of unwinding common transactions that have utilized life insurance policies, by addressing the unique issues that can arise when a policy is part of the transaction. In particular, the panel will address unwinding a split-dollar arrangement, an insurance trust arrangement and a buy-sell arrangement.

## Session III-D

**ETH** **Understanding the Practical and Ethical Implications of the FATF Recommendations as Applied to Lawyers and Accountants; Lessons from the U.K. Experience****John A. Terrill, II ♦ John Riches**

The panel will draw lessons from obligations applicable to U.K. professionals to guide U.S. professionals on how they can understand their own obligations to avoid assisting clients in money laundering. It will also consider U.S. and U.K. trends in beneficial ownership.

## Session III-E

**FAM** **Greasing the Squeaky Wheel: Methods for Managing Difficult Beneficiaries****Lauren J. Wolven ♦ Christine Graham ♦ Arden O'Connor**

This presentation will address techniques for working with beneficiaries who face mental health or substance abuse challenges, autism spectrum and other executive functioning disorders.

### Session III-F

#### **FIN** Essentials of Family Offices for the Estate Planner – A Primer on Functions, Structures, and Related Issues

**N. Todd Angkatavanich ♦ Richard L. Dees**

**William J. Kambas ♦ Robert A. "Bobby" Stover, Jr.**

Estate planners are increasingly interacting with family offices of clients and are sometimes asked to provide tax and legal advice with respect to the structure of family offices. This session will provide a primer for estate planners on exactly what a family office is and the different functions they can have. It will discuss different types of family office structures and how they can evolve, choice of entity, income and transfer tax and governance considerations. Lastly, it will address recent developments including the *Lender Management* case and structuring considerations with profits interests.

3:30-3:50

**Break**

3:50-5:20

### **SPECIAL SESSIONS IV**

#### Session IV-A

#### **FIN** IRA Thy Name Is SNAFU

**Natalie B. Choate**

Too much, too little, too late, or wrong account? The seven deadly IRA sins your clients may commit and how you can fix six of them.

#### Session IV-B

#### **FS** Having Your Cake and Eating It Too

#### **TRU** Gideon Rothschild ♦ Jocelyn Margolin Borowsky ♦ Barry A. Nelson

With higher estate exemptions available, how can our high (but not ultra-high) net worth clients hedge their risk by gifting to trusts while remaining assured they can access it in the future? The panel will discuss self-settled trusts and other devices to utilize the increased exemptions.

#### Session IV-C

#### **What's Hot in Florida? Recent Developments in Florida Law**

**Shane Kelley ♦ Elaine M. Bucher ♦ Sarah S. Butters**

The panel will examine the most significant developments in Florida law including recent statutory changes to the Florida Trust Code and the decanting provisions, changes to ethical rules affecting all attorneys acting as fiduciaries in Florida, new homestead legislation, important case law, and much more. It will also address proposed and anticipated legislation that could have a significant impact on trust and estate attorneys.

#### Session IV-D

#### **FS** Playing the Disclaim Game: Accessing Optionality in Planning and Problem-Solving

**Miriam Wogan Henry ♦ Kim Kamin ♦ Daniel S. Rubin**

Laws change, life changes; clients are looking for planning that adapts and for solutions to unanticipated circumstances. The panelists will cover a variety of case studies involving tax, charitable, and asset protection planning issues to illustrate how disclaimers can attain client goals currently and solve problems when fate deals an unexpected hand.

## Session IV-E

### **INT** International Update: Relevant Legal Developments from Outside the United States

**Michael Rosen-Prinz ♦ Mark Barmes ♦ Akane R. Suzuki**

Even if you don't travel much, your clients and their personal data probably do. This panel will cover recent developments in trust, tax, and privacy law around the world.

## FRIDAY, JANUARY 18

### 9:00-9:50 **FIN** Life Before and After Death with the Minimum Distribution Trust Rules **Natalie B. Choate**

The IRS's dreaded "minimum distribution trust rules" may be evolving. Is it time to "think outside the conduit box"? In planning mode, safe harbors are still recommended, but in clean-up mode consider more creative possibilities.

### 9:50-10:40 **ETH** Living in a Statistical Universe: Embracing the Art and Ethics of the Engagement Letter

**Lauren J. Wolven**

Engagement letters are a part of life for most estate planning attorneys, CPAs and financial advisors. Even trust and estate professionals within financial institutions need to establish an initial connection and rules for beneficiaries. This session will cover recent case law discussing engagement letters, ethics, best practices and tips for mastering the art of the engagement letter.

### 10:40-10:50 **Break**

### 10:50-12:00 **We Saw. We Heard. We Read. We Learned.**

**Turney P. Berry ♦ Charles A. "Clary" Redd**

After a week, what are your takeaways for the new year? What nuggets might you have missed? Heck, what *must* you remember to prove to the boss that you were paying attention? The panelists have heard the presentations and read the materials, front to back, side to side, top to bottom: now they've got a few things to say! Come have some fun comparing your week to theirs.

## ACCREDITATION

Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past Institutes. In the past, continuing education credit has also been available for other estate planning professionals, including accountants, IRS enrolled agents, financial planners, banking and insurance professionals, elder law specialists and planned giving advisors. We urge you to contact our office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases. The University of Miami School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org). Program Level: Advanced; Program Prerequisites: General familiarity with estate planning principles; Delivery Method: Group-Live; Amount of Recommended CPE credit: 33.5 hours; Recommended Field of Study: Taxes; Advance Preparation: None; Learning Objectives: Upon completion of the program, participants will be able to identify, analyze and resolve practical estate planning, administration and tax reporting issues.

## GENERAL INFORMATION

### REGISTRATION

Advanced online registration is highly recommended. The \$1,120 registration fee includes Institute materials, conference guide, admission to the educational sessions, the Monday evening Institute Welcome Reception, daily continental breakfasts, and networking breaks. To register online, please visit our website [www.law.miami.edu/heckerling](http://www.law.miami.edu/heckerling). To register and pay by check, please complete and return the Institute Registration Form. Register by Friday, November 9, 2018 to be included in the Conference Guide & Registration List. For additional information please call 305-284-4762. Sharing registrations is not permitted.

### MATERIALS

Registrants will receive one set of materials available in print or USB. Materials will be available for pick-up beginning on Sunday, January 13, 2019 from 2:00-6:00 p.m. On-site access to the conference materials through the Heckerling Mobile App will be available on your web-enabled smart phone or tablet during the Institute. Access instructions for the Mobile App will be included in the Institute materials. Additional materials may be purchased for \$250. Conference materials are copyrighted and cannot be duplicated, reused, or shared without the written consent of the Heckerling Institute.

### CANCELLATIONS, COMPLAINTS, AND REFUNDS

Registration fees are refundable (less a \$125 administrative fee) if written notice is received by Thursday, December 27, 2018. For more information regarding administrative policies such as complaints or refunds, please call 305-284-4762. Refunds are not available for guest programs.

### CONSENT TO USE OF IMAGE

Attendance at, or participation in, the Heckerling Institute constitutes agreement to the Institute's use and distribution of the attendee's or participant's image in photographs, video, and electronic media for educational and promotional purposes. Recording of sessions is not permitted.

### PUBLISHED PROCEEDINGS

LexisNexis will publish the proceedings of the 53<sup>rd</sup> Annual Heckerling Institute on Estate Planning. Registrants may order the volume at the LexisNexis booth in the exhibit hall. The proceedings of the 52<sup>nd</sup> Annual Heckerling Institute (January 2018) are now available from LexisNexis. For further information, please direct your inquiries to LexisNexis at 800-533-1637 or visit [www.lexisnexis.com](http://www.lexisnexis.com).

### HECKERLING GRADUATE PROGRAM IN ESTATE PLANNING

The University of Miami School of Law offers a unique Graduate Program in Estate Planning taught by the nation's leading experts. The program provides comprehensive coverage of the tax and non-tax issues involved in individual and estate planning, and is ideally suited for both entry-level attorneys and more experienced attorneys interested in either expanding their current practice or transitioning to an estate planning practice. The two-semester program is offered on either a full or part-time basis. Our Joint J.D./LL.M. program allows Miami Law students and visiting students from other law schools to earn both degrees over either six or seven semesters.

**For additional information on our Graduate Program visit [www.law.miami.edu/estateplanning](http://www.law.miami.edu/estateplanning).**

## GUEST PROGRAMS

The Heckerling Institute offers the following programs for our registrants' guests. Tours are subject to availability and fees are non-refundable. Please visit our website for additional information.

### **Tuesday, January 15 – Flavorful Floridian Feast - Miami Style! (10:00 a.m. - 4:30 p.m.) \$110**

We can't take you to Miami for the day so we will bring Miami to you! Jump in and learn how to prepare mouthwatering recipes in your own kitchen from picadillo to Key lime pie. Wash it down with a bit of sangria and you have one tasty party! After lunch, take a stroll along Park Avenue in Winter Park for a bit of retail therapy or visit the Louis Comfort Tiffany, Morse Museum.

### **Wednesday, January 16 – Salvador Dali Museum (9:00 a.m. - 4:30 p.m.) \$75**

Join us for a private docent-led, 1-hour tour celebrating the life and work of surrealist, Salvador Dalí. After the tour, explore this awe-inspiring museum on your own in this state-of-the-art gallery with over 2,000 works of art in every medium including oil paintings, original drawings, book illustrations, prints, sculptures, photos, manuscripts, and videos. After visiting the museum, we will stop for lunch.

### **Thursday, January 17 – Swim with the Manatees (8:30 a.m. - 4:30 p.m.) \$140**

If swimming with the manatees is on your bucket list – Oh, have we got you covered! Travel to Crystal River to learn a bit about manatees, don a wetsuit, and have your picture taken while you snorkel with the "gentle giants". Afterward, change into dry clothes and head off to lunch. This tour is suitable for all ages.

## HOTEL ACCOMMODATIONS

### HEADQUARTERS HOTEL

**Orlando World Center Marriott Resort & Convention Center** (\$280 single/double)  
Reservations: 888-789-3090 *Cut-Off Date: December 11, 2018 or until the room block is sold out*

### ALTERNATE HOTEL ACCOMMODATIONS

**Courtyard Orlando Lake Buena Vista in the Marriott Village** (\$179 single/double)  
**SpringHill Suites Orlando Lake Buena Vista in the Marriott Village** (\$184 single/double)  
Reservations: 888-789-3090 *Cut-Off Date: December 17, 2018 or until the room block is sold out*  
*Complimentary shuttle: Continuous to and from the conference during programming hours*

**Gaylord Palms** (\$269 single/double)  
Reservations: 800-429-5673 *Cut-Off Date: December 17, 2018 or until the room block is sold out*  
*Complimentary shuttle: Continuous to and from the conference during programming hours*

**Hilton Orlando Bonnet Creek** (\$264 single/double)  
Reservations: 888-353-2013 *Cut-Off Date: December 14, 2018 or until the room block is sold out*  
*Complimentary shuttle: Continuous to and from the conference during programming hours*

**Waldorf Astoria Orlando Resort** (\$309 single/double)  
Reservations: 888-353-2013 *Cut-Off Date: December 14, 2018 or until the room block is sold out*  
*Complimentary shuttle: Continuous to and from the conference during programming hours*

**Marriott's Sabal Palms / Marriott's Royal Palms** (rates vary)  
Reservations: 800-845-5279 *Villas located on the World Center Golf Course*

### COMPLIMENTARY EVENING TRANSPORTATION

Complimentary continuous evening shuttle service between the World Center Marriott, Marriott Village, and select dining and entertainment areas will be provided from 6:00 p.m. until midnight.

Disney Springs: Monday & Wednesday      Universal CityWalk: Tuesday & Thursday

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**54<sup>TH</sup> Annual Heckerling Institute on Estate Planning**  
**January 13 - 17, 2020 at the Orlando World Center Marriott**

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