TAX 19

THE ESSENTIAL THREE-DAY EVENT FOR TAX PROFESSIONALS

CE CREDITS AVAILABLE FOR ATTORNEYS (MCLE/LEGAL SPECIALIZATION), ACCOUNTANTS (CPE) AND FINANCIAL PLANNERS (CFP® PROFESSIONALS)

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REGISTER ONLINE NOW AT:
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networking opportunities

Join speakers, sponsors, planning committee members and other tax professionals at our networking breaks and the evening receptions immediately preceding our evening workshops.

The USC Gould School of Law gratefully acknowledges the contributions of LexisNexis Matthew Bender, the publisher of Major Tax Planning and other professional tax publications, in hosting the Institute’s Monday evening reception.

USC Gould gives thanks to Holthouse Carlin & Van Trigt LLP for supporting the Institute’s Tuesday evening reception and to Hahn & Hahn LLP for supporting the Institute’s Wednesday evening reception.

Last but not least, we would like to recognize USC’s Jack Barcal in hosting the Institute’s networking ice cream social on Wednesday afternoon.

sponsors and supporters

The USC Gould School of Law gratefully recognizes the generous contributions of the following sponsors and supporters of the 2019 Tax Institute:

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Email: cle@law.usc.edu
Website: http://gould.usc.edu/cle

Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time
Continental Breakfast and Registration

Welcome and Opening Remarks

Recent Developments and Trends in Corporate Taxation Planning
Join perennial favorite Mark Silverman and his partner Greg Kidder as they review developments and issues for transactions, including the impact of the Tax Cuts and Jobs Act and related guidance under Section 163(j) and Section 168(k), as well as recent guidance from the IRS on Section 355 ruling policy and certain internal restructurings.

Practical Impacts of Revised Section 163(j)
Join these experienced panelists as they review the operation of the new Section 163(j) and evaluate how taxpayers are responding to its limitations.

Choice of Entity after TCJA
The 2017 Tax Act fundamentally altered the taxation of businesses organized as C corporations and pass-through entities (S Corporations, partnerships and LLC’s). This panel will look at the decision to organize as a C corporation or pass-through entity in light of these changes, as well as considerations related to converting an existing business from a pass-through to a C corporation.

Luncheon and Keynote Address
Join Chief Judge Maurice B. Foley of the U.S. Tax Court, for a special 30 minute luncheon discussion about the current priorities of the U.S. Tax Court.

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MONDAY – CORPORATE TAX PLANNING

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

2:00 PM
And Now For Something Completely Different: International Tax Planning After Tax Reform

The TCJA made fundamental changes to the international tax landscape which require a fresh look at structuring and financing foreign operations. Learn about key international provisions of the TCJA including the new participation exemption and the changes to the foreign tax credit rules. The experts will also discuss the new GILTI and BEAT regimes, international aspects of the changes to interest deductibility, and how Tax Reform will impact international M&A.

Michael S. Lebovitz
Mayer Brown LLP
Lowell D. Yoder
McDermott Will & Emery
Chicago, IL

3:00 PM
Cryptocurrency/Blockchain Tax Considerations

Learn about the taxation of cryptocurrencies, including the taxation of ICOs, crypto-for-crypto exchanges, hard and soft forks, airdrops and crypto loans. The experienced panelists will also discuss tax issues pertinent to investment funds investing in cryptocurrencies, and specifically the concerns applicable to U.S. taxable, non-U.S. and U.S. tax exempt investors.

Jon P. Brose
Seward & Kissel LLP
New York, NY
Michael D. Haun
Paul Hastings LLP

4:00 PM – Networking Break

4:20 PM
Recent Significant Corporate Transactions

Learn about recent interesting and high profile public deals with nationally-known experts. The panelists will focus on each transaction’s structural and commercial features and analyze its tax treatment, with particular emphasis on novel tax issues.

Alexander Lee
Cooley LLP
Lewis R. Steinberg
Managing Director, M&A
Bank of America Merrill Lynch
New York, NY

TRACK B – CORPORATE B

2:00 PM
Hot Tax Topics for Closely-Held Businesses: Selected Federal and State Tax Traps and Opportunities

Join Bill Cavanagh for a fast-paced survey of hot tax topics that affect closely-held corporations and partnerships and their owners with particular focus on 2017 tax legislation. Review recent developments and important trends in structuring, negotiating and documenting M&A transactions; choice of entity; recent Subchapter C and Subchapter K developments; compensation issues; employment taxes; partnership tax allocations; timing issues; recent IRS audit initiatives and activity; and more.

William G. Cavanagh
Norton Rose Fulbright US LLP
New York, NY

4:00 PM – Networking Break

4:20 PM
Trending State and Local Income and Franchise Tax Issues for Privately Held Companies

Get updated on significant state and local income and franchise tax issues facing privately held companies, ranging from businesses organized as flow-through entities to large private equity-owned enterprises. Learn about the latest developments in the state nexus and apportionment areas, developments impacting the state tax base, the impact of gross receipts based and hybrid business activity taxes, considerations surrounding the state tax impact of federal income tax reform as well as general trends and issues impacting these businesses.

Nicole Allison
PwC
Christopher Whitney
PwC
Entertainment Industry Tax Update
A panel of industry professionals will discuss the latest tax and accounting developments affecting studios, independent producers and talent in the entertainment industry, including discussion of the following issues arising under the Tax Cuts and Jobs Act of 2017:
- application of the QBI rules,
- choice of entity for loanout companies,
- application of bonus depreciation to film and television properties and other tax accounting matters, and
- international tax changes.

Elizabeth Mason  
Senior Vice President, Tax  
Warner Bros. Entertainment  
New York, NY  

Mitchell R. Miller  
Attorney at Law  
Of Counsel, Cohen/Mainzer  

Friedemann Thomma  
Venable LLP  
San Francisco  

MODERATOR  
Alan J. Epstein  
Venable LLP  

Carried Interests After TCJA
Learn about the impact of the Tax Cuts and Jobs Act of 2017 on the taxation of investment fund managers’ carried interest and certain unresolved issues arising from the change in law. The workshop will focus on potential structuring alternatives that may be available to managers to mitigate any adverse tax consequences from tax reform, and will touch on related state and other developments that may affect investment fund managers.

Billy Abbott  
O’Melveny & Myers LLP  
Menlo Park, CA  

Alexander F. Anderson  
O’Melveny & Myers LLP  
New York, NY  

Choice of Entity: SALT and Modeling Considerations
Explore how Tax Reform and state conformity have impacted choice of entity decisions for business owners and their advisors. The session will provide an overview of key state tax provisions impacting choice of entity decisions throughout the start-up, growth, and divestiture stages in the life cycle of a business. The expert speaker will also examine corporate v. partnership state tax consequences in select topics including:
- Tax Reform; nexus considerations; residency; apportionment method differences; and entity level taxes.

Michael S. Lebovitz  
Mayer Brown LLP  

Maruti R. Narayan  
DLA Piper LLP (US)  
New York, NY  

Stephen J. Weerts  
KPMG LLP  

Drilling Down Into the Section 199A Deduction
Learn about the Qualified Business Income deduction arising from the Tax Cuts and Jobs Act of 2017.

Donald J. Winkler  
Weil & Company LLP  

International Planning for Intangibles 2.0: IP Structures After BEPS and Tax Reform
The reduction of the corporate rate and enactment of the new FDII incentive has made the U.S. relevant as a potential location for holding IP but are these incentives enough to encourage companies to keep IP in the U.S.? Learn about the current state of play with respect to planning for intangibles with a focus on the impact of the OECD’s Base Erosion and Profit Shifting project, the EU Anti-Tax Avoidance Directives, and how U.S. Tax Reform impacts this decision making. The panelists will discuss approaches for IP holding companies as well as jurisdictional and other practical considerations.

Michael S. Lebovitz  
Mayer Brown LLP  

Maruti R. Narayan  
DLA Piper LLP (US)  
New York, NY  

Stephen J. Weerts  
KPMG LLP  
Recent Developments in Partnership and Real Estate Guidance

Learn about up-to-the-minute legislative, regulatory, and judicial developments in partnership and real estate tax from one of the country’s leading experts.

Eric B. Sloan  
Gibson, Dunn & Crutcher LLP  
New York, NY

Interest Expense Limitation Under Section 163(j): Tiered Entities

The limitation on deducting business interest has changed the way debt is used. The experienced panelists will discuss how the limitation applies in tiered entities, including the use of leveraged blockers.

Todd D. Golub  
Ernst & Young LLP  
Chicago, IL

Bahar A. Schippel  
Snell & Wilmer L.L.P.  
Phoenix, AZ

Eliot L. Kaplan  
Perkins Coie LLP  
Phoenix, AZ

Michael B. Shulman  
Shearman & Sterling LLP  
New York, NY

John Chiang  
Former California State Treasurer and Controller

1.5 hours of MCLE legal ethics credit available

MONDAY – CORPORATE TAX PLANNING


For the first time in almost thirty years, California’s Rules of Professional Conduct have been entirely overhauled. The amount of rules has grown, the rule numbering has changed and the new rules cover broader subjects and differ in some significant respects from the prior rules. This can’t miss, dynamic panel will discuss the new Rules, highlighting the most significant rule changes and how those changes may impact practicing California lawyers. The panel will cover changes to the rules governing conflicts of interest, communications with opposing counsel, unrepresented parties and prospective clients, as well as harassment, discrimination and enhanced duties of candor to the court. This workshop is part one of two sessions and concludes on Tuesday evening.

Amy L. Bomse  
Chair, COPRAC  
Arnold & Porter  
San Francisco, CA

Suzanne Burke Spencer  
Former Chair, COPRAC  
Sall Spencer Callas & Krueger

INTRODUCER

Judith Gilbert  
Former Vice President  
State Bar of California

TUESDAY – PARTNERSHIPS, REAL ESTATE, ENFORCEMENT & INDIVIDUAL

Continental Breakfast and Registration

Welcome and Opening Remarks

Recent Developments in Partnership and Real Estate Guidance

Learn about up-to-the minute legislative, regulatory, and judicial developments in partnership and real estate tax from one of the country’s leading experts.

Section 199A and Partnerships

Intended to level the tax playing field for passthroughs and corporations, Section 199A will allow owners of passthroughs to pay an effective tax rate of 23.8% on their ratable share of qualified passthrough income. But, the devil is in the details. This panel will explore the many limits of Section 199A, who benefits from it, who doesn’t and who might. Our “reputation” is riding on it.

Todd D. Golub  
Ernst & Young LLP  
Chicago, IL

Bahar A. Schippel  
Snell & Wilmer L.L.P.  
Phoenix, AZ

Eliot L. Kaplan  
Perkins Coie LLP  
Phoenix, AZ

Michael B. Shulman  
Shearman & Sterling LLP  
New York, NY

John Chiang  
Former California State Treasurer and Controller

1.5 hours of MCLE legal ethics credit available

11:00 AM – Networking Break

Interest Expense Limitation Under Section 163(j): Tiered Entities

The limitation on deducting business interest has changed the way debt is used. The experienced panelists will discuss how the limitation applies in tiered entities, including the use of leveraged blockers.

12:20 PM

Luncheon and Keynote Address:

2019 Tax Ideas on the Minds of California’s Elected Officials

Join former California State Treasurer and Controller John Chiang, for a special 30 minute luncheon discussion in which he shares his insights on tax ideas for California.
TUESDAY – PARTNERSHIPS, REAL ESTATE, ENFORCEMENT & INDIVIDUAL

AFTERNOON MULTI-TRACK PROGRAMMING

TRACK A – PARTNERSHIPS & REAL ESTATE TAX PLANNING

2:00 PM
Real Estate Investment, Ownership and Operations After Tax Reform
Join expert panelists as they discuss such topics as choice of entity, interest limitations and its avoidance, bonus depreciation and Section 179 expensing, Qualified Opportunity Zones, REITs and other new rules for real estate.

Michael D. Fernhoff
Proskauer

Julie M. Marion
Latham & Watkins LLP
Chicago, IL

3:00 PM
Partnership Formation Issues and Opportunities
Getting into a partnership is supposed to be easy, so why are there so many issues? Learn about Section 721 limitations, Section 704(c) methods, and other issues from experienced panelists.

Terence F. Cuff
Loeb & Loeb LLP

Phillip J. Gall
Ernst & Young LLP
New York, NY

4:00 PM – Networking Break

4:20 PM
Hot Like-Kind Exchange Issues
Learn about what is new and interesting in exchanges of real estate, including the use of DSTs and series LLCs in drop and swap transactions, and non-safe harbor reverse exchanges.

Mary Cunningham
President and Chief Executive Officer
Chicago Deferred Exchange Company
Chicago, IL

David Shechtman
Drinker Biddle & Reath LLP
Philadelphia, PA

TRACK B – ETHICS, COMPLIANCE & ENFORCEMENT

2:00 PM
Getting Your Case Ready for the Tax Court After Appeals
Learn from expert panelists with diverse perspectives as they discuss best practice, tips, and strategies for preparing your case before the U.S. Tax Court.

Sharyn M. Fisk
Assistant Professor
Cal Poly Pomona

Hon. Maurice B. Foley
Chief Judge
U.S. Tax Court
Washington, D.C.

3:00 PM
Going Where the Dollars Are: IRS Civil and Criminal Enforcement of Employment Taxes and Related Collection Matters
The Department of Justice and the IRS have announced a renewed emphasis on both civil and criminal payroll tax enforcement. Join current and former federal government tax experts as they discuss the consequences of civil tax enforcement activities in the context of the IRS’s and DOJ’s efforts to collect employment tax deficiencies as well as what to do when an employment tax collection case becomes a criminal investigation and provide advice for keeping civil tax collection matters civil.

Sandra R. Brown
Hochman Salkin Toscher Perez P.C.

Jonathan Kalinski
Hochman Salkin Toscher Perez P.C.

4:00 PM – Networking Break
4:20 PM  
Contesting and Litigating International Reporting Penalties  
This has become a big part of the tax controversy area with increased Government focus. The panel will discuss the IRS new utilization of the host of penalties available where there has not been compliance with the international reporting requirements and best practices for contesting those penalties administratively and through the Courts.

Robert S. Horwitz  
Hochman Salkin Toscher Perez P.C.  
Dennis L. Perez  
Hochman Salkin Toscher Perez P.C.  
David J. Warner  
Holtz, Slavett & Drabkin, APLC

TRACK C – INDIVIDUAL TAX PLANNING  

2:00 PM  
Multi-State Tax Planning Post TCJA  
The TCJA has continued to have a trickle-down effect on most state tax systems. As a result, multi-state enterprises should consider the ramifications of these changes. Learn about common state tax issues and potential opportunities to mitigate the effects of the TCJA; what California residents need to do to ensure that they have severed residency with the state and effectively established residency and domicile in another jurisdiction; and what income if any may subsequently be taxed by California even if received at a time when a taxpayer is considered a non-resident of the state.

Todd G. Betor  
Eversheds Sutherland (US) LLP  
Washington, D.C.  
Akash Sehgal  
Green Hasson Janks

3:00 PM  
Recent Developments and Current Issues in the Taxation of Legal Settlements  
Learn about the provisions in the 2017 Tax Cuts and Jobs Act impacting the taxation of legal settlements, including the addition of new Code Section 162(q), and the amendments to Code Section 162(f). The panelists will discuss the practical impacts of these legislative changes, planning suggestions for navigating the new landscape, and the use of Qualified Settlement Funds pursuant to Section 468B, allowing taxpayers to deduct settlement payments prior to the recipients’ recognition of the corresponding income.

Mitchell M. Gaswirth  
Proskauer  
Brian C. McManus  
Latham & Watkins LLP  
Boston, MA

4:20 PM  
Choice of Entity and Section 1202/Structuring Considerations for Start-Up Companies  
Learn about Section 1202, its role in the choice of entity decision, and how to maximize the exclusion. The panel will address such topics as, how to analyze whether to pursue the Section 1202 exclusion; is pursuing Section 1202 a “free shot” given the 21% tax rate on C corporations?; the concept of “Section 1202 basis” and how it affects planning; maximizing the exclusion when the “$10M/10x” limitation applies; “qualified small business stock” held by S corporations, partnerships and trusts; dropping a business into a C corporation to use Section 1202; documenting the exclusion; and Section 1202 case studies.

Jason A. Flashberg  
Holthouse Carlin & Van Trigt LLP  
William C. Staley  
Law Office of William C. Staley

4:00 PM – Networking Break

5:20 PM  
Networking Reception  
Hosted in part by Holthouse Carlin & Van Trigt LLP
6:00 PM – 7:30 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

**Partnership and Real Estate Hot Topics**
Join speakers from the Tuesday daytime sessions as they discuss recent developments in partnership and real estate taxation.

**California’s Office of Tax Appeals: One Year After**
On January 1, 2018, California’s Office of Tax Appeals (OTA) took over jurisdiction of administrative appeals of all taxes handled by the Franchise Tax Board and the California Department of Tax & Fee Administration. This panel will discuss the structure of the OTA, how it operates and what taxpayers and their representatives can expect in cases before the OTA.

**Qualified Opportunity Zones Created by TCJA**
TCJA’s creation of a tax deferral and gain exclusion opportunity through investment in Qualified Opportunity Zone activities has received much attention in the investment world. Learn about the basics of how OZone tax benefits work, how these investments can be structured in light of regulatory guidance issued so far and what questions remain open for taxpayers and planners to consider when planning how to take advantage of the opportunities offered by new Code Sections 1400Z-1 and -2.

**Tax Planning for Divorces After TCJA 2017**
Join family law tax expert, Daniel Jaffe, for a discussion about the impact of the Tax Cuts and Jobs Act of 2017 on post-2018 divorces. Learn about the non-deductibility of alimony, considering the qualified business income deduction in calculating support, and other impacts that you should know about.

For the first time in almost thirty years, California’s Rules of Professional Conduct have been entirely overhauled. The amount of rules has grown, the rule numbering has changed and the new rules cover broader subjects and differ in some significant respects from the prior rules. This can’t miss, dynamic panel will discuss the new Rules, highlighting the most significant rule changes and how those changes may impact practicing California lawyers. The panel will cover changes to the rules governing conflicts of interest, communications with opposing counsel, unrepresented parties and prospective clients, as well as harassment, discrimination and enhanced duties of candor to the court. This workshop is part two from Monday’s evening session.

1.5 hours of MCLE legal ethics credit available.

Terence F. Cuff  
Loeb & Loeb LLP

Adam Handler  
PwC

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Daniel J. Jaffe  
Jaffe and Clemens

Amy L. Bomse  
Chair, COPRAC  
Arnold & Porter  
San Francisco, CA

Suzanne Burke Spencer  
Former Chair, COPRAC  
Sall Spencer Callas & Krueger

INTRODUCER
Judith A. Gilbert  
Former Vice President  
State Bar of California
**WEDNESDAY – ESTATE PLANNING**

**7:30 AM**
Continental Breakfast and Registration

**8:45 AM**
Welcome and Opening Remarks

**9:00 AM**
Recent Developments and Current Trends in Estate Planning

Richard W. Nenno
Senior Trust Counsel
Managing Director
Wilmington Trust Company
Wilmington, DE

A nationally-known expert will provide an overview of significant changes and developments in the law in 2017 and 2018 impacting estate planners and those who administer estates and trusts. Keep on top of current trends and developments that will affect all wealth transfer advisors.

**10:30 AM – Networking Break**

**10:50 AM**
Planning to Minimize or Eliminate California and Other State Income Taxes on Trusts

Planning for state income taxes on trusts is a critical aspect of the estate-planning process. If done well, it can produce substantial benefits; if done poorly, it can produce substantial cost. This session will survey how all 50 states and the District of Columbia tax trust income, summarize the constitutional limitations on such taxation, describe the rules in California and other key states, consider planning for new and existing trusts, and address several related issues.

Richard W. Nenno
Senior Trust Counsel
Managing Director
Wilmington Trust Company
Wilmington, DE

**11:40 AM**
Marital Settlement Agreements and Trusts After the Repeal of Section 682

Section 682 has played an important role in (1) enabling divorcing spouses to deal rationally with trusts established during marriage for the benefit of one of the spouses, (2) encouraging the use of trusts to fund post-divorce support payments, and (3) facilitating estate planning by including provisions in marital settlement agreements that require the creation of trusts. The repeal of Section 682 has made divorce planning with trusts more challenging. This session will explore the remaining methods of using trusts in connection with the negotiation of marital settlement agreements and of dealing with trusts created during marriage.

Carlyn S. McCaffrey
McDermott Will & Emery
New York, NY

**upcoming USC Gould School of Law programs**

**INTELLECTUAL PROPERTY**
Tuesday, March 19, 2019
Fairmont Miramar Hotel & Bungalows – Santa Monica, California

**REAL ESTATE LAW AND BUSINESS**
Thursday, April 11, 2019
Jonathan Club – Los Angeles, California

Email clereg@law.usc.edu to join our mailing list and keep up-to-date on our programs.
2:00 PM
Foreign Beneficiaries of U.S. Trusts
The panelists will provide estate and trust tax advisors with a practical guide to the tax compliance issues that fiduciaries face before making or allocating U.S. trust distributions to foreign beneficiaries. Having a foreign beneficiary adds layers of withholding and compliance requirements for fiduciaries with discretionary power over distributions. Fiduciaries must determine the tax status of beneficiaries prior to planning distributions to avoid serious tax issues for the trust and the beneficiaries.

Maria-Soledad Otero
Karlin & Peebles, LLP

Jeannette Yazedjian
Karlin & Peebles, LLP

Edward J. McCaffery
Robert C. Packard Trustee Chair in Law
Professor of Law, Economics and Political Science
USC Gould School of Law
Senior Counsel, Seyfarth Shaw LLP

12:30 PM
Luncheon and Keynote Address
Join renowned USC Gould Professor Edward McCaffery in a 30 minute discussion about the future of estate planning.

Edward J. McCaffery
Robert C. Packard Trustee Chair in Law
Professor of Law, Economics and Political Science
USC Gould School of Law
Senior Counsel, Seyfarth Shaw LLP

2:50 PM
Networking Ice Cream Break
Hosted by Jack Barcal, Esq.

3:10 PM
The California Decanting Statute Has Finally Arrived
Join the experienced speaker for an in depth look at the California decanting statute, including income, estate and GST tax issues, as well as the benefits and pitfalls of the statute.

Alyse N. Pelavin
Loeb & Loeb LLP

Todd Angkatavanich
Ernst & Young LLP
Hartford, CT

David H. Kirk
Ernst & Young LLP
Washington, D.C.

4:00 PM
Ashes to Ashes, Funk to Funky, We Know Your FLP Has Gotten Junky: Tracing the Birth, Life and Death of a Family Limited Partnership
The landscape for FLPs has been changing, most recently in the wake of the 2017 Powell decision. Practitioners are well advised to “stress test” existing FLP structures to evaluate their health and determine if course corrections are required in order to fortify structures and in some cases, it may even be advisable to unwind an entity. The panelists will trace the history of FLPs and various challenges raised by the IRS over the years, discuss best practices and “stress testing” as well as the various partnership tax issues associated with the birth, life and death of an FLP.

Alyse N. Pelavin
Loeb & Loeb LLP

Todd Angkatavanich
Ernst & Young LLP
Hartford, CT

David H. Kirk
Ernst & Young LLP
Washington, D.C.

4:50 PM
Networking Reception
Hosted in part by Hahn & Hahn LLP

23.5 hours of MCLE credit and 23 hours of CPE credit are available.
REGISTER NOW http://gould.usc.edu/cle/tax/
Hot Topics in Estate and Gift Tax Planning

Join top trust and estate professionals as they discuss hot topics in estate and gift tax planning. Bring your questions!

Conflicts and Confusion: Ethical Issues Surrounding Multiple Party Representation and Clients with Diminished Capacity

Have our ethical rules relating to conflicts of interest changed with the new rules effective in November 2018? If so, how? What can we do to obtain appropriate consent or avoid the conflicts in the first place? What happens if our aging clients have begun suffering from dementia or other age-related declines? How can we properly represent them? Are there lurking issues that we may be ignoring? This workshop will address current ethical rules and how to understand and apply them to protect both yourself and your clients.

The Ties That Bind: Retained Interests and Planning with Fractional Interests

The use of discounted interests in transfers to irrevocable trusts is a leverage point for planners and clients. After Strangi, the retained interest often held by the grantor was concerning. Now, with the recent cases of Powell and Cahill, and the expansion of Sections 2036(a)(2) and 2038, the window of opportunity has perhaps shrunk for planning, and the concerns have been rekindled. In this workshop, a seasoned planner will discuss the cases and offer some mitigating solutions that should be of interest to all estate planners.

Charles A. (“Clary”) Redd
Stinson Leonard Street LLP
St. Louis, MO

Christopher P. Siegle
Executive Director
Wealth Advisor
J.P. Morgan Private Bank
Scottsdale, AZ

Margaret G. Lodise
Sacks, Glazier, Franklin & Lodise LLP

5:30 PM – 7:00 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

continuing education credits

LAWYERS: Minimum Continuing Legal Education (MCLE): USC Gould School of Law, a State Bar of California-approved MCLE provider, certifies that this activity qualifies for MCLE credit in the amount of 23.5 hours, of which 4.5 hours may apply to legal ethics credit. This event may or may not meet the requirements for continuing legal education in other states. Please check with the bar association or Supreme Court in the state in which you are seeking credit to determine if this event is eligible.

LEGAL SPECIALIZATION: USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity qualifies for 23.5 hours of Legal Specialization credit in Taxation Law and 7.25 hours of Legal Specialization credit in Estate Planning, Trust and Probate Law.

ACCOUNTANTS: Continuing Professional Education (CPE): This program meets the guidelines for Continuing Professional Education set by the California State Board of Accountancy in the amount of 23 hours.

FINANCIAL PLANNERS: CFP® Professionals: The USC Gould School of Law is a registered CFP Board CE Sponsor. Attendance will be reported electronically following the Institute.
planning committee

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CHAIR
TPG Global, LLC

Nazfar B. Afshar
Gursey | Schneider LLP

David M. Agler
Crowe LLP

C. David Anderson
Loyola Law School

Ellen P. Aprill
USC Leventhal School of Accounting
USC Marshall School of Business

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