



# 2018 Advanced Estate Planning Survey Course

## LIVE • LIVE WEBCAST

Friday, May 18, 2018  
NC Bar Center, Cary

## CLE CREDIT: 6.25 Hours

Qualifies for North Carolina State Bar Estate Planning and Probate Law Specialization credit

## UPDATES & REGISTRATION

[www.tinyurl.com/CLE504AEP](http://www.tinyurl.com/CLE504AEP)

Planned by the NCBA Estate Planning & Fiduciary Law Section



**SUMMARY:** This course is designed as a survey for individuals who practice routinely in the area of estate planning and who have several years of prior experience in this area. It includes a series of lectures by experienced estate planning practitioners who have expertise in specific areas including advising clients on and implementing sophisticated gift tax planning strategies, modifying irrevocable trusts, income tax issues related to trusts and structuring charitable gifts into an effective estate plan.

This program is designed at an advanced level, but also serves as an excellent opportunity for those who practice at an intermediate level to gain a more in-depth understanding of advanced planning techniques and issues.

The North Carolina Bar Association is accredited by the North Carolina State Bar as a provider of continuing legal education.

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# 2018 Advanced Estate Planning Survey Course

#504AEP and #504LWC | Friday, May 18, 2018

## FOUR WAYS TO REGISTER

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## TUITION | LIVE • WEBCAST | Select format and tuition rate below.

REGISTRANT TYPE	EARLY BIRD TUITION Received one week prior to program date.	REGULAR TUITION Received less than one week prior to program date.	WEBCAST TUITION
NCBA Estate Planning & Fiduciary Law Section Member	<b>\$335</b> <input type="checkbox"/> Live	<b>\$370</b> <input type="checkbox"/> Live	<b>\$430</b> <input type="checkbox"/> Webcast
NCBA Member	<b>\$360</b> <input type="checkbox"/> Live	<b>\$400</b> <input type="checkbox"/> Live	<b>\$430</b> <input type="checkbox"/> Webcast
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NCBA Paralegal Division Member	These categories do not qualify for Early Bird tuition.	<b>\$300</b> <input type="checkbox"/> Live	<b>\$430</b> <input type="checkbox"/> Webcast
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## REGISTRANT INFORMATION | Please print clearly.

504AEP-B

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**Friday, May 18, 2018, 7:45a–4:00p**

7:45a **Registration and Continental Breakfast**

8:20 **Welcome and Introductions**

8:30 **Current Event/New Tax Law Issues**

**Rick Graves**

The new tax law and current financial developments have a significant impact on the advanced estate planning practice of law. This section surveys how increasing interest rates, a decrease in the need for transfer tax planning and the most significant income tax law since 1986 changes what advanced estate planning means to most clients.

9:45 **Charitable Giving**

**C. Barton “Bart” Landess**

There are many options available to clients with charitable planning goals, and certain strategies may be affected by the new tax law and the current interest rate environment. Private foundations and donor advised funds are increasingly popular, but there are potential downsides to each. In addition, certain strategies have been subject to increased IRS scrutiny. This section covers the various charitable planning tools and review charitable planning opportunities in the current environment.

10:45 **Break**

11:00 **Basis Planning**

**Patrick D. Newton**

Basis planning is the new black in estate planning. Under the new tax law, very few clients are going to be impacted by transfer taxes. This section covers how the higher transfer tax exemption levels provide opportunities for basis planning that clients should be able to expect from advanced estate planners.

12:00p **Networking Lunch**

12:45 **Federal Income Taxation of Trusts**

**Sherwood C. “Chris” Henderson**

Never before has the income taxation of trusts been more important to the advanced estate planner. This section covers taxation of grantor and non-grantor trusts in a world where income tax planning is often more relevant than transfer tax planning.

1:45 **Life Cycle of an FLP**

**Andrea C. Chomakos**

FLPs (and FLLCs) became the go-to transfer tax planning technique for high-net-worth clients and tens of thousands of these entities were formed. This section covers the current planning environment where “high-net-worth” is now \$22,000,000 for a couple and many of these entities have outlived their usefulness or have become harmful to client planning.

2:45 **Break**

3:00 **Refashioning Irrevocable Trusts**

**Elizabeth K. Arias**

With the adoption of the Uniform Trust Code and the Trust Decanting Statute, irrevocable trusts rarely are truly irrevocable. This session provides a review of the various statutory provisions that permit the modification of irrevocable trusts and when the provisions may be available for use by the trustee and/or beneficiaries. It also includes a review of the process for using the applicable statutory provisions and virtual representation. These topics are even more relevant now—in an advanced planning landscape—where the focus of planning has often shifted away from transfer tax planning.

4:00 **Adjourn**

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## Planner

- **Kerri L.S. Mast**, Brown Brothers Harriman & Co., Charlotte

## Speakers

- **Elizabeth K. Arias**, Womble Bond Dickinson (US) LLP, Raleigh
- **Andrea C. Chomakos**, McGuireWoods LLP, Charlotte
- **Rick Graves**, Graves May PLLC, Wilmington
- **Sherwood C. “Chris” Henderson**, White & Allen PA, Kinston
- **C. Barton “Bart” Landess**, YMCA, Charlotte
- **Patrick D. Newton**, Patrick D. Newton PC, Pisgah Forest

## Hotel Information

Contact hotels directly for reservations at the special NCBA room rate. Rates are based on availability and may sell out.

- **Embassy Suites, 201 Harrison Oaks Boulevard, Cary**  
**Nightly Rate:** \$169 single/double and includes evening manager’s reception and full, cooked-to-order breakfast  
**Reservations:** 919.677.1840 or [www.tinyurl.com/NCBA-Embassy](http://www.tinyurl.com/NCBA-Embassy)  
**NCBA Corporate Account Special Rate Code:** 2691626  
**Please note:** The rates may vary according to guest room availability.
- **TownePlace Suites by Marriott, 120 Sage Commons Way, Cary**  
**Nightly Rate:** \$114 studio queen with sleeper sofa (Sunday–Thursday) and includes complimentary hot breakfast. All rooms have a fully equipped kitchen.  
**Reservations:** 919.678.0005 | **Ask for the NC Bar Association corporate rate.**

We extend our sincere gratitude to the NCBA Estate Planning & Fiduciary Law Section as well as the planners and speakers who volunteer their time and expertise toward the goal of presenting an educational program of the very highest quality.



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**Estate Planning & Fiduciary Law**



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