Third Annual Institute on Tax, Estate Planning and the Economy:

A Collaboration between the Society of Trust and Estate Practitioners (STEP) and the University of California, Irvine School of Law and Paul Merage School of Business

Thursday, January 30th, Friday, January 31st and Saturday, February 1st, 2014
Optional preconference workshop on Wednesday, January 29th
Newport Beach, California Marriott Hotel and Spa at Fashion Island

The Third Annual Institute features many prominent, well-known faculty, outstanding and relevant curriculum and strategies for you to take back to the office and implement immediately with your clientele. This year's program follows on the heels of two years of incredibly successful events – which met with rave reviews from attorneys, accountants and financial professionals practicing around the world. Our program was also commended for the very high quality cuisine and catered breaks.

Register now to take advantage of the early bird discount and cost savings. New this year will be the "Faculty Dining Room," an intimate dinner with your choice of five members of the faculty, complimentary Wi-Fi, a re-designed and expanded exhibit hall. Included with your registration will be three breakfasts, three lunches, one dinner, one cocktail reception with the faculty and five catered breaks.

The Marriott will be providing attendees with a deeply discounted rate of just $170 per night, as well as discounts at their Pure Blu Spa. The Newport Beach Marriott Hotel is located directly across the street from Fashion Island, a nationally renowned and luxurious retail shopping and restaurant experience. Within a short distance from the hotel is the artistic enclave Laguna Beach, Disneyland, Knott's Berry Farm, Catalina Island, major golf courses, and some of the country's most pristine beaches and coastal access.

Third Annual Institute on Tax, Estate Planning and the Economy: A Collaboration between the Society Of Trust And Estate Practitioners (STEP) and the University of California, Irvine School of Law and Paul Merage School of Business
Newport Beach, California Marriott Hotel and Spa at Fashion Island

2014 INSTITUTE CURRICULUM

Thursday, January 30, 2014

7:30 - 9:00 AM	Registration and Breakfast in the Exhibit Hall
9:00 – 9:15 AM	Welcoming Remarks
9:15 – 10:15 AM	Richard A. Oshins, JD, LL.M, MBA, "Thinking Outside The Box; Why Conventional Thinking Might Not Always Be Best For Your Client"
10:15 - 11:15 AM	Dean Erwin Chemerinsky, Esq., "Supreme Court In Review"
11:15 - 11:45 AM	Break in Exhibit Hall
11:45 - 12:45 PM	Al King, JD, LL.M, TEP: CEO, South Dakota Trust Company, "Popular Domestic Trust Strategies For International And Cross Border Families"
12:45 - 2:15 PM	Lunch Speaker: Professor Christopher Schwarz,PhD "Myths Associated With International Diversification"
2:15 - 4:15 PM	Professor J. Randall Gardner, JD, LL.M, CPA, MBA, TEP, CFP®: "101 Tax Saving Strategies."
4:15 - 4:30 PM	Break in the Exhibit Hall
4:30 - 5:30 PM	Professor Jerome Hesch, JD, MBA: "Income Tax Planning For Estate Planners"
5:30 - 6:30 PM	Cocktail reception with the faculty-Exhibit Hall
6:45 - 8:00 PM	"Faculty Dining Room" The main lecture hall will be divided into five separate lecture/dinner venues with attendees selecting the program they wish to attend. Hesch - "Uses And Abuses Of Captive Insurance Companies" Oshins - "Advanced Planning Strategies Employing The BDIT" Gardner - "10 Biggest Income Tax Developments Of 2013" The Gallos - "The Financial Skills Trust, A Significant Improvement Over The Standard Irrevocable Trust" Moore - "Estate Planning Issues For US Clients With Foreign Properties"

Friday, January 31, 2014

7:30 - 8:45 AM	Registration and Breakfast in the Exhibit Hall
8:45 - 9:00 AM	Welcoming Remarks
9:00 - 10:00 AM	Leo Grohowski, MBA, Chief Investment Officer, BNY Mellon Wealth Management, "Global Economic Issues And Uncertainty, And Its Impact On Both Domestic And International Markets."
10:00 - 11:00 AM	Read Moore, Esq., McDermott Will & Emery, "Beyond 1040: Tax Compliance For US Clients With Foreign Assets And Foreign Income"
11:00 - 11:30 AM	Break in Exhibit Hall

11:30 - 12:30 PM	Jon Gallo, JD, TEP, Eileen Gallo, PhD, TEP & Laura Zwicker, JD, TEP "A Study In Cross Cultural Communication Of Financial And Tax Strategies"
12:30 - 12:45 PM	Break in the Exhibit Hall
12:45 - 2:15 PM	Lunch Speaker: Gideon Rothschild, TEP, JD, CPA, "Estate Planning Through An Asset Protection Lens"
2:15 - 3:15 PM	Mark Silberfarb, TEP, CFP®, ChFC, CLU, AEP, "Dynamic Tax Favored Strategies For the Next Decade."
3:15 - 4:15 PM	Paul Lee, JD, LL.M, Bernstein Global Wealth Management, "The Taxation Of Exotic Investment Products"
4:15 - 4:30 PM	Break in the Exhibit Hall
4:30 - 5:30 PM	Jeff Matsen, JD, TEP, "LLCs Around The World"
6:00 - 7:30 PM	Faculty Dinner

Saturday, February 1, 2014

7:30 - 8:45 AM	Registration and Breakfast in the Exhibit Hall
8:45 - 9:00 AM	Announcements
9:00 - 10:00 AM	Tom Rogerson, Senior Managing Director and Family Wealth Strategist, Wilmington Trust, "Family Governance Is The New Normal In Service To High-Net-Worth Families. Are You Normal? What Are Professionals Doing To Add This Critical Discipline To Their Practices?"
10:00 - 11:00 AM	Daen Wombwell, CEO of NIW Companies, "Benefits, Abuses And Pitfalls Of Premium Finance"
11:00 - 11:30 AM	Break in the Exhibit Hall
11:30 - 12:30 PM	Diana Zydel, JD, LL.M, "Heckerling Institute - 2014 In Review And Associated Client Strategies – Part 1"
12:30 - 12:45 PM	Break in the Exhibit Hall
12:45 - 2:15 PM	Lunch Speaker: Diana Zydel, JD, LL.M, "Heckerling Institute - 2014 In Review And Associated Client Strategies – Part 2"
2:15 - 3:15 PM	Suzanne Shier, JD, LL.M and Cindy Brittain, JD, Northern Trust, "Income And Wealth Transfer Planning For Non-Resident Aliens"
3:15 – 4:15 PM	Matt Brown, JD, TEP, "Building Flexibility Into Charitable Remainder Trusts: Income Deferral, Accelerated Gifting And Early Termination"
4:15 - 5:15 PM	Professor Jerome Hesch, JD, MBA, and Tom Monaghan, CPA, TEP, "2014 Institute Summary And Resultant Strategies"

22 Continuing Education Hours Applied For (Attorneys, CPAs, CFPs and Insurance Professionals)

Reduced rate rooms will be available at the Marriott Newport Beach at Fashion Island at a rate of $170 per night. Reservations at this rate may be made for the day before the meeting, the duration of the Institute and for the weekend following the program. **Hotel room discount available until December 31, 2013**.

In order to reserve a room at our headquarters hotel, **the Marriott Newport Beach at Fashion Island** please call (877) 622-3056 noting STEP OC annual conference or visiting the dedicated link:

https://resweb.passkey.com/go/stepuciinstitute

Checks should be made payable to STEP-OC or complete the credit card form below. Forward payment and membership application, if applicable, to: Grace Carroll, STEP Administrator, c/o: Global Financial Institute, 18662 MacArthur Blvd., Ste. 200, Irvine, CA 92612. Credit card payments can be faxed to our private fax (949) 440-3297. Any questions, contact Grace Carroll (949) 440-3298.

Practitioner Registration Form

Continuing Education:

Name: ________________________________ **MCLE #:** _______________ **State:** ________

Firm: ________________________________ **CPA #:** _________________ **State:** ________

Address: ______________________________ **CFP #:** _________________ **Last 4 of SS#:** ______

______________________________________ **Insurance License #:** ___________ **State:** _______

Telephone: ______________________________

Email address: ___________________________ **Special needs** (if any)**:** ___________________________

Early Bird Discount Rate

STEP Member ($775): _____ **Non-Member ($825):** _____ **- Rates valid through 7/31/13**

Membership App Attached (Member rate)

Rates 8/1/13 – 11/15/13: STEP Member ($825) Non-Member ($875)

Rates after 11/15/13: STEP Member ($850) Non-Member ($900)

<u>Credit Card Payment Form</u> __________ **Master Card** __________ **Visa**

Name as it appears on credit card: ____

Account #: __________________________________ **Expiration Date:** ______________________

3-4 digit security code (located on the back of the card)**:** _________________

Signature: ____________________________________ **Date:** ___________________________

I am attending the following "Faculty Dining Room" dinner venue on Thursday, January 30th (choice of one):

___ Hesch – "Uses And Abuses Of Captive Insurance Companies"
___ Oshins – "Advanced Planning Strategies Employing the BDIT"
___ Gardner – "10 Biggest Income Tax Developments of 2013"
___ The Gallos – "The Financial Skills Trust, A Significant Improvement Over the Standard Irrevocable Trust"
___ Moore – "Estate Planning Issues For US Clients With Foreign Properties"
___ I will not be attending the "Faculty Dining Room" dinner presentation

<u>I would like my Institute Materials in the following format: (*choose ONE*)</u>

___ CD disc
___ Hard copy book

___ Both formats (additional $175)

See opportunities to exhibit/sponsor the Institute on pages 7, 8 and 9.

Optional Workshop Prior to the Third Annual Institute on Tax, Estate Planning and the Economy
Wednesday, January 29, 2014

"Planning Strategies for an Aging Population"

Provided by ElderCounsel, LLC

Objective: To provide estate planning attorneys the education and tools needed to effectively serve aging clients and assist them with asset protection of a different type: To prevent assets from being depleted due to the rising costs of care.

Presenters: Lou Pierro, Esq., Valerie Peterson, Esq. and Howard Krooks, Esq.

8:30 Welcome and Introduction of Speakers
8:45 Morning Sessions

Identifying the Need to Plan Now Rather than Later
As our clients grow older, their medical, financial and legal needs change. For many, instead of worrying about growing their net worth, the new worry is how to avoid running out of money given the increasing costs of health care and long term care. This session will focus on how to help clients understand planning options available to them that will ensure they do not run out of money, especially in the event of a health care crisis.

10:00 Break

Packaging and Pricing Your Services
Once you've helped clients understand the need to plan now, how do you package and price your services? What will be involved in the asset protection services you offer? This session will discuss various services that could be provided to aging clients within an asset protection package to differentiate yourself from other practitioners, as well as ways to convey the value of this type of planning and make the pricing of it irrelevant.

12:00 Lunch
1:15 Afternoon Sessions

Your New Planning Toolkit
Now it's time to deliver the asset protection package. This session involves an introduction to an irrevocable trust designed solely for senior clients who desire asset protection in the event their health fails. Other important tools will be discussed, including the trust summary and funding letter, an enhanced durable power of attorney (to address issues pertinent to aging clients), and new provisions you'll want to include in the client's revocable living trust.

3:00 Break

3:15 Continue Afternoon Sessions

Designing the Irrevocable Trust to Best Serve Your Client
This session will discuss 9 crucial areas to consider when drafting an irrevocable trust for an aging client: To Pay or Not to Pay Income, Choice of Trustee, Choice of Lifetime Beneficiary, Distribution Standards, Trust Protector, Grantor Trust Status, Limited Powers of Appointment, When and How to Fund the Trust, and How to Deal With the Home.

Getting the Word Out
It's important to go back to your existing client base to provide this type of planning to those who are appropriate for it. It is equally important to effectively educate referral sources about this type of planning, and how financial advisors, insurance professionals and CPAs can benefit from referring cases to you. This session will look at how to convey the message to existing clients and educate referral sources to ensure a steady stream of revenue that can start immediately.

5:00 Adjourn 6 Hours of MCLE (for attorneys only)

10/11/13

Your Success. Our Commitment.

ELDERCOUNSEL

Excellence in Elder Law and Special Needs

Planning Strategies for an Aging Population
Wednesday, January 29, 2014
Newport Beach, California

____

Name of Registrant

____

Name of Second Attendee

Billing Address (all fields required from credit card billing)

Cardholder Name Phone

Address

City State Zip (of billing address)

____

Email address:

Tuition:

STEP-UCI Institute Attendee	$265	(Fee for main 3 day conference must be paid to STEP-OC)
ElderCounsel and WealthCounsel Member	$265	(Fee for main 3 day conference must be paid to STEP-OC)
Regular Tuition	$295	

Payment Method: □ Check enclosed, Amount $_______________ (payable to Elder Counsel)

I authorize ElderCounsel to charge my card a total of $ ___________________

□ MasterCard □ Visa □ AMEX □ Discover

Card Number Exp. Date Verif. Code

Signature Date

Cancellation policy

Any enrollee in an ElderCounsel course that cancels at least 10 business days in advance of the start of the course will be eligible for a full refund. Any cancellations within 5 business days of the start of a course, will receive a full refund less a $125 administration and processing fee. For, cancellations occurring with less than five days notice, the full tuition, less the $125 administration and processing fee, will be applied towards education credits which can be used for a future education program or audio course.

Submit Preconference Workshop Registration: Please fax to 888-320-6782 or call 888-789-9908, Ext. 589 or mail to ElderCounsel, LLC, P.O. Box 13, Sisters, OR 97759. Email: education@eldercounsel.com or visit www.eldercounsel.com (Fee for main 3 day conference must be paid to STEP-OC).

Opportunity To Exhibit At Or Become A Sponsor Of The Institute

STEP Worldwide will be promoting this event to US membership as well as to STEP members throughout the world. Additionally, there will be advertisements in Trust & Estates, Registered Rep and Private Wealth magazines. We will also send invitations to attorneys, CPAs and financial professionals throughout the United States. This event will be providing three breakfasts, meeting registration, eight refreshment breaks and one reception in the exhibit hall. There will be three luncheons in a room adjacent to the exhibit hall. The 2014 Institute will feature a much larger exhibit area complete with Wi-Fi.

There are many levels of sponsorship providing the opportunity to exhibit, beginning with Platinum and Gold.

Platinum Level Exhibit Sponsors $5,000

- A double exhibit table
- Three complimentary admissions to the Institute with continuing education credits
- Full-page advertisement in the materials to be distributed at the Institute

Gold Level Exhibit Sponsors $3,000

- One exhibit table
- Two complimentary admissions to the Institute with continuing education credits
- Half-page advertisement in the materials to be distributed at the Institute

Other levels of sponsorship are available. Silver, at $2,000, will provide mention in the materials and one complimentary admission with continuing education credits. Silver sponsorships will not be afforded exhibit space. All of the sponsorship opportunities are provided below. In addition, your company can choose to sponsor a lunch, dinner, breakfast, one of the many catered breaks, a cocktail reception, faculty dinner, or Wi-Fi featured in the hall.

The Institute should provide exposure to as many as 300 attorneys, certified public accountants, financial planners and insurance professionals. Fifty percent of Institute profits will be donated to the University of California at Irvine and the balance will be employed by the Society of Trust and Estate Practitioners (STEP) to provide quality continuing education programs for attorneys, CPAs and financial professionals.

Please do not miss out on these wonderful opportunities to reach this captive and dynamic audience. The following pages outline various levels of sponsorship designed to help you maximize your involvement at the 2014 Institute. We would appreciate it very much if you would consider becoming a sponsor/exhibitor at the Institute and encourage you to contact Mark Silberfarb at (949) 440-3298 or msilberfarb@globalfinancialinst.org, for further information.

STEP
Society of Trust and Estate Practitioners USA

Sponsorship Opportunities

Platinum Level Sponsorship $5,000
Double exhibit booth, full page advertisement in the materials along with three complimentary admissions with continuing education
Gold Level Sponsorship $3,000
Single exhibit booth, half page advertisement in the materials along with two complimentary admissions with continuing education
Silver Level Sponsorship $2,000
One complimentary admission with continuing education

Sponsor Lunch (3) – Opportunity to make a short presentation and provide marketing materials on tables

Platinum	$10,000 *
Gold	$8,000 **
No Exhibit Booth	$5,000

Sponsor Dinner (1)

Platinum	$10,000*
Gold	$8,000**
No Exhibit Booth	$5,000

Sponsor Breakfast (3)

Platinum	$7,000*
Gold	$5,000**
No Exhibit Booth	$2,500

Sponsor Catered Breaks (5)

Platinum	$7,000*
Gold	$5,000**
No Exhibit Booth	$2,500

Sponsor Catered Reception (1) – Opportunity to make a short presentation

Platinum	$8,000*
Gold	$6,000**
No Exhibit Booth	$3,000

Sponsor Faculty Dinner (1) – Opportunity to make a short presentation and provide marketing materials on tables

Platinum	$7,500*
Gold	$5,500**
No Exhibit Booth	$2,500

Sponsor Wi-Fi in Exhibit Hall (1)

Platinum	$7,000*
Gold	$5,000**
No Exhibit Booth	$3,000

Sponsor Materials (1) – Notation of your sponsorship on the cover of the materials

Platinum	$10,000*
Gold	$8,000**
No Exhibit Booth	$5,000

Sponsorship Tote Bag (1) – Sponsor logo and name on tote bag provided to all attendees

Platinum	$7,500*
Gold	$5,500**
No Exhibit Booth	$2,500

* Receive the same benefits as Platinum Level Exhibit Sponsorship
** Receive the same benefits as Gold Level Exhibit Sponsorship

In order to take advantage of one of these sponsorship opportunities, please complete the form below and a send a check payable to STEP-OC or complete the credit card form below. Forward payment to: Grace Carroll, STEP Administrator, c/o: Global Financial Institute, 18662 MacArthur Blvd., Ste. 200, Irvine, CA 92612 USA. Credit card payments can be faxed to our private fax (949) 440-3297. Any questions, contact Grace Carroll (949) 440-3298.

Sponsorship Form

Name: ____
Firm: ____
Address: ____
____
Telephone: _____________________________
Email address: __________________________

Level of sponsorship:

- ☐ **Platinum Level Sponsorship**
- ☐ **Gold Level Sponsorship**
- ☐ **Silver Level Sponsorship**

Lunch (Platinum) ___ Lunch (Gold) ___ Lunch (No Exhibit Booth) ___
Dinner (Platinum) ___ Dinner (Gold) ___ Dinner (No Exhibit Booth) ___
Breakfast (Platinum) ___ Breakfast (Gold) ___ Breakfast (No Exhibit Booth) ___
Break (Platinum) ___ Break (Gold) ___ Break (No Exhibit Booth) ___
Reception (Platinum) ___ Reception (Gold) ___ Reception (No Exhibit Booth) ___
Faculty Dinner (Platinum) ___ Faculty Dinner (Gold) ___ Faculty Dinner (No Exhibit Booth) ___
Wi-Fi (Platinum) ___ Wi-Fi (Gold) ___ Wi-Fi (No Exhibit Booth) ___
Materials (Platinum) ___ Materials (Gold) ___ Materials (No Exhibit Booth) ___
Tote Bag (Platinum) ___ Tote Bag (Gold) ___ Tote Bag (No Exhibit Booth) ___

Checks should be made payable to STEP-OC or complete the credit card form below. Forward payment and membership application, if applicable, to: Grace Carroll, STEP Administrator, c/o: Global Financial Institute, 18662 MacArthur Blvd., Ste. 200, Irvine, CA 92612. Credit card payments can be faxed to our private fax (949) 440-3297. Any questions, contact Grace Carroll (949) 440-3298.

<u>Credit Card Payment Form</u> __________ **Master Card** __________ **Visa**
Name as it appears on credit card: _______________________ **Amount Charged: $**______________
Account #: _________________________________ **Expiration Date:** _______________________
3-4 digit security code (located on the back of the card)**:** _________________

Signature: ____________________________________ **Date:** ___________________________