

THE WESTIN BONAVENTURE HOTEL
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FRIDAY
NOVEMBER 3, 2017

USC GOULD SCHOOL OF LAW

USC Gould
School of Law

43rd ANNUAL **TRUST AND ESTATE CONFERENCE**

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The essential day-long
conference for **Trust,**
Estate Planning,
Probate and Elder Law
Professionals

CE credit available for Attorneys (MCLE/Legal Specialization), Accountants (CPE),
Professional Fiduciaries (PFB) and Financial Planners (CFP® Professionals)

why attend?

Proven Success

For over 40 years, USC Gould's Trust and Estate Conference has provided high-quality continuing education customized for trust, estate planning, probate and elder law professionals.

Practical and Realistic Solutions

The Conference has a proven track record of teaching practical and realistic solutions to everyday and unexpected problems.

Networking

Over 500 of your peers registered for the Conference last year – learn from both the speakers and your professional colleagues.

who should attend?

The Conference is specially tailored for attorneys, paralegals, trust officers, accountants, financial institution executives, private professional fiduciaries, wealth management professionals, fiduciary officers, underwriters and insurance advisors.

register now

Registration includes all sessions, breaks, the luncheon presentation, continuing education credit, print and downloadable copies of the practical Conference Syllabus and popular Resource Guide, a Trust and Estate Professional Directory covering Los Angeles, Orange and San Diego counties.

REGISTER ONLINE AT

<http://gould.usc.edu/cle/te>

sponsors

The USC Gould School of Law and the Planning Committee of the 43rd Annual Trust and Estate Conference gratefully acknowledge the generous contributions of:



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USC GOULD SCHOOL OF LAW

43rd ANNUAL TRUST AND ESTATE CONFERENCE

Program

7:00 AM Breakfast hosted by Estate Research - *Genealogy Matters*



8:30 AM Welcome and Introductions

Kenneth S. Wolf
Conference Chair
Of Counsel
Freeman Freeman & Smiley, LLP

Leeanna Izuel
Conference Executive Director
Associate Dean
Continuing Legal Education
USC Gould School of Law

8:35 AM Annual Update:

Recent Developments in Probate and Trust
and their Practical Applications

Join noted Professor Jack Barcal, former CEB author Jeffrey Dennis-Strathmeyer and long-time favorite David Lane as they review critical recent California legislation and case law and Federal tax law. Encompassing developments in wills, trusts, and estate and gift taxation, both new and experienced practitioners will benefit from their useful information and insights.

Jack Barcal, Esq.
Associate Professor of Accounting
USC Leventhal School of Accounting
USC Marshall School of Business

Jeffrey A. Dennis-Strathmeyer
Attorney at Law

David Lane
Retired from Private Practice of Law
Lecturer in Law
USC Gould School of Law

10:05 AM Networking Break

Hosted by the Professional Fiduciary Association of California

contact information

USC Gould School of Law – Continuing Legal Education
1149 South Hill Street, Suite 340, Los Angeles, California 90015

TELEPHONE: (213) 821-3580

EMAIL: cle@law.usc.edu

WEBSITE: <http://gould.usc.edu/cle/te>

Office hours are 9:00 a.m. to 5:00 p.m. Pacific time



10:25 AM

Tales from the Trenches: What Happens (in the Real World) with End of Life Decisions and Advance Health Care Directives?

Estate planners create documents like Advance Health Care Directives but don't often get to see these documents put to the test. They also advise clients as to medical capacity and end-of-life decisions. This panel of experts will provide insight into what can happen when clients (or the family) try to use that advice and/or those documents. The panelists will also offer ideas on how to avoid the inevitable pitfalls.

 .5 hour of MCLE legal ethics credit available

11:25 AM

Dorothy, We're Not in Kansas Anymore:
Venturing Outside of the Probate Court

Sometimes, circumstances or issues take you outside the comfort of the Probate Court. This panel will discuss those situations when you are forced – or choose – to do so. There are times when trust or estate matters intersect with civil court, family law court, bankruptcy court, Federal court or tax court. Considerations also arise regarding arbitrations and references. And of course, there is the mysterious world of jury trials. We will explore when you should consider these other forums, the pros and cons, how to evaluate the alternatives and what pitfalls to avoid.

12:25 PM

Luncheon Presentation:
The Future of Estate Planning

Join USC Gould Professor Edward J. McCaffery in a 30 minute conversation about the future of estate planning.

Sheri L. Samotin

President

LifeBridge Solutions, LLC

Author, *Facing the Finish:*

A Road Map for Aging Parents and Adult Children

Marshall S. Zolla

Law Offices of Marshall S. Zolla

Jeryll S. Cohen

Freeman Freeman & Smiley, LLP

Geraldine A. Wyle

Freeman Freeman & Smiley, LLP

Edward J. McCaffery

Robert C. Packard Trustee Chair in Law

Professor of Law, Economics and

Political Science

USC Gould School of Law

Seyfarth Shaw LLP

can't attend?

Purchase an audio recording of the Conference sessions and download the Conference Syllabus from the Conference for **\$199** to earn self-study continuing education credit! Or, purchase a print or downloadable version of the Syllabus separately for **\$150**.

For more information or to purchase online, visit our website at <http://gould.usc.edu/cle/te>.

1:40 PM

All in the Family:

A Second Look at Intra-Family Loans and Sales

Gifts, loans and sales are the three primary methods of making lifetime transfers of cash or other assets to children, grandchildren, other family members or to trusts for their benefit. The panelists will focus on both the tax and non-tax benefits of the last two methods: intra-family loans and sales. The panel will examine, among other strategies, sales to an irrevocable grantor trust and loans to a life insurance trust to finance the purchase of insurance on the life of the grantor.

Robert Barton

Holland & Knight LLP

Arnold D. Kahn

Holland & Knight LLP

2:40 PM Networking Ice Cream Break

Hosted by Jack Barcal, Esq.

3:00 PM

Trust Jurisdiction Consideration:

Expanding Your Toolbox

Selection of an out-of-state jurisdiction is a planning tool that can be used to accomplish certain intentions and objectives. From silent trusts to extending the perpetuities period, this panel will focus on the reasons why establishing a trust in another jurisdiction can be advantageous.

Gail E. Cohen

Chair and General Trust Counsel
Fiduciary Trust International
New York, NY

Jody L. Jenkins

Managing Director,
Trust Counsel and Regional Office Leader
Fiduciary Trust International
Wilmington, DE

4:00 PM

Legal Services Agreements

(or How to Become Engaged)

The importance of a well-drafted engagement agreement between an attorney and his or her client cannot be overemphasized. It sets the stage for the representation, helps to manage clients' expectations and offers protection for both parties. The experienced speaker will review several different types of engagement agreements utilized by trusts and estates practitioners, as well as guidelines for their use and modification.

Linda J. Retz

Law Offices of Linda J. Retz

5:00 PM adjournment<<<

Special thanks to the Black Women Lawyers Association of Los Angeles and the Los Angeles County Bar Association Trusts and Estates Section for their support.

CONFERENCE faculty



JACK BARCAL

JACK BARCAL, ESQ. is an associate professor of accounting at the USC Leventhal School of Accounting, where he teaches courses in Estate and Gift Taxation, Family Wealth Preservation, Advanced Estate Planning and Tax Theory. Professor Barcal assisted in writing the text *Willis on Partnership Taxation* and has acted as an expert witness in tax, malpractice and related matters. Professor Barcal is certified as a specialist in Taxation Law and Estate Planning, Trust and Probate Law by the State Bar of California Board of Legal Specialization. Previously, he was a partner at Willis, Butler, Scheify, Leydorf & Grant. His current practice focuses on estate planning and taxation. He is also a member of the planning committee of this Conference.

Professor Barcal received a B.S., *summa cum laude*, in Accounting from DePaul University, and a J.D. from Stanford University Law School.



ROBERT BARTON

ROBERT BARTON is an attorney in the Private Wealth Services Group at Holland & Knight LLP and focuses on complex trust and estate litigation, trust and estate administration, and conservatorship and guardianship matters for individuals, families and charities. Mr. Barton represents trustees, executors and beneficiaries in administration matters and handles breach of fiduciary duty matters, wills and trusts disputes and contested conservatorships and guardianships. His practice covers elder abuse and the administration and probate of tribal member estates.

He received a B.A. from the University of Wisconsin-Madison and a J.D. from the University of Minnesota Law School.



GAIL E. COHEN

GAIL E. COHEN is the Chair of the Board of Directors and General Trust Counsel of Fiduciary Trust International, with over 30 years of experience in the area of trusts and estates. Ms. Cohen is a member of Fiduciary Trust's Management and Operating Committees and is also Chair of Fiduciary Trust International of the South.

Ms. Cohen was named one of the "Top 50 Women in Wealth," selected by AdvisorOne, and is a Fellow of the American College of Trust and Estate Counsel (ACTEC). She holds the Distinguished Accredited Estate Planner® designation, has been elected into the NAEPC Estate Planning Hall of Fame, and has been honored by the Trusts and Estates Lawyers Division of the UJA.

Ms. Cohen received a B.A. from Mount Holyoke College and a J.D., *summa cum laude*, from Brooklyn Law School.



JERYLL S. COHEN

JERYLL S. COHEN is a partner at Freeman Freeman & Smiley, LLP who focuses her practice on complex trust and estate administration and estate planning, as well as dispute resolution with regard to trusts, estates and estate tax matters. Ms. Cohen has particular expertise in issues arising from careers in the music and film industries.

Ms. Cohen has been awarded an AV Preeminent® Rating by Martindale-Hubbell® Peer Review, the highest rating in legal ability and ethical standards, and named to the *Southern California Super Lawyers* list for nine consecutive years (2009-17).

Ms. Cohen received a B.A., *cum laude*, from the University of California, Los Angeles and a J.D., *cum laude*, from Loyola Law School.



JEFFREY A.
DENNIS-STRATHMEYER

JEFFREY A. DENNIS-STRATHMEYER practices law in Pleasant Hill, California. From 1984 through 2011 he was the primary author and "publisher editor" of the *CEB Estate Planning and California Probate Reporter*, then edited by Professor Edward C. Halbach, Jr. He has authored more than 60 published articles on estate planning topics and authored and co-authored numerous chapters of various CEB estate planning books.

He is a graduate of Stanford University and the University of California, Davis School of Law, King Hall.



JODY L. JENKINS

JODY L. JENKINS is the Managing Director, Trust Counsel and Regional Office Leader of Fiduciary Trust International. She heads Fiduciary Trust International of Delaware and oversees all Delaware trust activities in connection with the administration of Delaware trusts. Ms. Jenkins has over 16 years of experience, which include managing trust administration teams, administering large and complex trust accounts and counseling institutional, as well as individual, fiduciaries.

Ms. Jenkins received a B.A. from Pennsylvania State University and a J.D., *cum laude*, from Widener University School of Law.

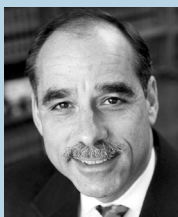


ARNOLD D. KAHN

ARNOLD D. KAHN is consulting counsel at Holland & Knight LLP. He concentrates his practice on sophisticated estate planning strategies for high net worth individuals and families. He frequently works on other estate tax saving strategies, including qualified personal residence trusts and grantor retained annuity trusts. Mr. Kahn handles the estates of deceased clients and others, focusing on tax issues, including valuation of estate assets and IRS estate tax audits. He has represented family members in disputes over estate assets and the interpretation of wills, trusts or other estate plan documents. Mr. Kahn is also involved in the drafting of basic estate planning documents, including revocable trusts, wills, powers of attorney and advance healthcare directives.

He is a member of the planning committee for this Conference.

Mr. Kahn received a B.A. from the University of California, Los Angeles, and a J.D. from the University of California, Berkeley School of Law.



DAVID LANE

DAVID LANE is retired from the private practice of law. His practice emphasized estate planning and trust law. Mr. Lane is the author of several articles dealing with economic analysis of law and evaluating deposit insurance premiums. He is a Lecturer in Law at USC Gould, where he teaches courses in gifts, wills and trusts, and estate planning. He previously taught at the University of California, Berkeley, and was a Senior Research Associate at the National Bureau of Economics Research at Stanford University and at the Federal Reserve Board in Washington, D.C.

Mr. Lane received his B.A., Masters and Doctorate degrees from the University of California, Berkeley, and his J.D. degree from the University of California, Berkeley School of Law.



EDWARD J. MCCAFFERY

EDWARD J. MCCAFFERY is the Robert C. Packard Trustee Chair in Law and Professor of Law, Economics and Political Science at USC Gould School of Law, where he teaches classes in income taxation, property, corporate tax and partnership tax. He is also senior counsel in the Los Angeles office of Seyfarth Shaw LLP and a member of the Business Services Department where he practices in the area of trusts and estates, taxation and intellectual property. From 1995 to 2006, Professor McCaffery was also a Visiting Professor of Law and Economics at the California Institute of Technology, teaching public finance and law, law and economics, and law and technology (including intellectual property law).

Professor McCaffery graduated from Harvard Law School, *magna cum laude*, the University of Southern California (Masters of Arts, Economics), Phi Kappa Phi, and Yale College, *summa cum laude*, Phi Beta Kappa, as a double major in Classics (Latin) and Philosophy.



LINDA J. RETZ

LINDA J. RETZ is a fellow of ACTEC and the Vice Chair of its Professional Responsibility Committee. She is certified as a specialist in Estate Planning, Trust and Probate Law by the State Bar of California Board of Legal Specialization and is a former Chair of the State Bar of California's Estate Planning, Trust and Probate Law Advisory Commission. She has been named one of *The Best Lawyers in America* every year since 2010, as well as being selected as a *California Super Lawyer* every year since that honor's inception in 2004. Ms. Retz received a J.D. from Loyola Law School.



SHERI L. SAMOTIN

SHERI L. SAMOTIN is President of LifeBridge Solutions, LLC and the author of *Facing the Finish: A Road Map for Aging Parents and Adult Children*. Ms. Samotin is a California Licensed Professional Fiduciary, National Certified Guardian, certified Professional Daily Money Manager and Certified Professional Coach. Ms. Samotin founded LifeBridge Solutions after watching friends and family members struggle with the difficult transitions associated with aging and has developed an expertise with both adult children and their aging parents to work through the many decisions and issues associated with growing older.

Ms. Samotin graduated from Wesleyan University with an economics degree and holds a Master of Business Administration from the Amos Tuck School of Business at Dartmouth College.



GERALDINE A. WYLE

GERALDINE A. WYLE is a partner at Freeman Freeman & Smiley, LLP who focuses her practice on the areas of complex litigation and dispute resolution concerning trusts and estates, conservatorships and guardianships, often involving fiduciary and inter-generational family controversies, as well as appellate law.

Ms. Wyle is responsible for significant California Supreme Court and Court of Appeal victories, including the seminal case of *Estate of Goulet* (1995), 10 Cal. 4th 1074, establishing that a trustee has standing to appeal an order concerning implementation of a trust's no contest clause.

Ms. Wyle was recognized by Best Lawyers® as the 2017 Litigation – Trusts and Estates “Lawyer of the Year” award winner in Los Angeles. Since 2010, she has been selected by her peers every year for inclusion in *The Best Lawyers in America* editions. Ms. Wyle has been awarded an AV Preeminent® rating by Martindale-Hubbell® Peer Review, the highest rating in legal ability and ethical standards, and named to the *Southern California Super Lawyers* list for more than 15 years.

Ms. Wyle received a B.A., *magna cum laude*, from the University of California, Los Angeles, and a J.D. from the UCLA School of Law.



MARSHALL S. ZOLLA

MARSHALL S. ZOLLA is certified as a specialist in the field of Family Law by the State Bar of California Board of Legal Specialization, and is a Fellow of the American Academy of Matrimonial Lawyers. With more than 50 years of experience, his expertise is vast and includes complex marital dissolution proceedings, prenuptial agreements, division of retirement plan benefits, complex business valuations and issues concerning business, real estate and estate planning.

Mr. Zolla serves as an Editorial Consultant and Commentator for *California Family Law Monthly* (Matthew Bender & Co.). He is listed in the Martindale-Hubbell Bar Register of Preeminent Lawyers, 2005-17, and as a Super Lawyer in the *Southern California Super Lawyers*, 2007-17.

Mr. Zolla graduated *cum laude* in economics from the University of California, Los Angeles. He received his J.D. from the University of California, Berkeley School of Law.

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e indicates number of hours of MCLE legal ethics credit available.

Legal Specialization Credit: USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity has been approved for 7 hours of Legal Specialization credit in Taxation Law and 7 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 credit set by the California State Board of Accountancy in the amount of 6.5 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 Conference.

PROFESSIONAL FIDUCIARIES: This program meets the guidelines for continuing education credit set by the California Professional Fiduciaries Bureau (PFB). The California MCLE credits provided for the program are accepted as meeting the continuing educational requirements of the Professional Fiduciary Association of California.

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frequently asked questions

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Your registration fee includes all sessions, the luncheon, refreshment breaks, continuing education credit and the Conference Syllabus in both print and electronic download formats. The Conference Syllabus is a volume of outlines, articles, forms and practical information prepared by our speakers, and includes the Resource Guide, a Trust and Estate Professional Directory covering Los Angeles, Orange and San Diego counties.

AUDIO RECORDINGS

Purchase audio recordings of the Conference when you register and listen to the Conference speakers at your leisure. You cannot claim additional credit for listening to an audio recording of a session you attended in person.

If you are unable to attend the Conference, purchase audio recordings and receive CLE self-study credit for listening to the sessions.

For more information, visit our website at <http://gould.usc.edu/cle/te>.

CANCELLATIONS

All registrations and purchases are final and non-refundable.

LOCATION AND ACCOMMODATIONS

The Trust and Estate Conference will be held at:

The Westin Bonaventure Hotel & Suites

404 South Figueroa Street, Los Angeles, CA 90071

Information: (213) 624-1000 Reservations: (800) 937-8461

Website: www.thebonaventure.com

For accommodations, please call the hotel's reservations number or visit the hotel's website.

PARKING

Limited **valet parking** is available for **\$24** per day with validation. **Self-parking** is available at the City National Garage (adjacent to the hotel at 400 S. Flower Street) for **\$15** with validation. Validations can be obtained at Will Call.

BADGE PICK UP

Badges will be held at Will Call, located in the hotel's California Ballroom on the second level.

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Email us at cle@law.usc.edu or call (213) 821-3580.

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Please visit our website at <http://gould.usc.edu/cle/te> for information on exhibiting or contact Wendy Wiley Willett at (213) 821-3579 or wwiley@law.usc.edu with questions. *Exhibitor space is limited, so reserve your space as soon as possible!*

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Email clereg@law.usc.edu to join our mailing list. Search for us at **#USCTrust** or follow us on social media:



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43RD ANNUAL TRUST AND ESTATE CONFERENCE

November 3, 2017 | The Westin Bonaventure Hotel

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