

## A **Unique Perspective** for **International Estate Planning**

# Why Join

**Membership offer for  
new STEP USA members.**

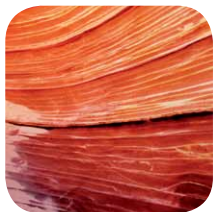
Please see back page for more details.  
Valid until February 14, 2012



## The Society of Trust and Estate Practitioners?

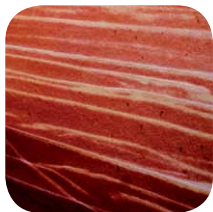


**STEP is the professional association for trust and estate practitioners worldwide comprised of attorneys, accountants, trust officers, tax specialists, bankers and financial advisors.**



### **STEP members are experts in the areas of:**

- International and domestic tax, trust and estate planning and related income tax
- Estate and tax planning for non-citizens residing in the United States
- Family succession planning for multinational families
- Foreign investment in the United States
- Structuring the ownership of worldwide assets in multinational families using trusts
- Advising families on long-term governance and planning



### **STEP members help clients with issues relating to:**

- International and domestic tax planning
- Cross border succession
- Estate planning structures for ownership of worldwide assets
- Onshore and offshore trusts
- Pre-immigration and expatriation planning
- Family office support
- Charitable foundations

# Why Join STEP USA?

- Use the accreditation TEP to showcase your specialist expertise in the field of trusts and estates
- Increase your profile in the industry
- Network with industry peers
- Become more involved within the industry, with opportunities to speak at conferences, join special interest groups and sit on industry related committees
- Demonstrate a dedication and commitment to the field

## About STEP

The Society of Trust and Estate Practitioners (STEP) is a unique professional association providing members with a local, national and international learning and business network focusing on the responsible stewardship of assets today and across the generations.

STEP provides education, training, representation and networking for its members. Members advise clients on the broad business of the management of personal finance.

Full members of STEP are the most experienced and senior practitioners in the field of trusts and estates. STEP has 17,000 members spanning 81 countries and is growing rapidly, including a 50% US growth over the last year.

## STEP Member Network includes...

Atlantic Provinces, Barbados, Bermuda, **Boston**, British Virgin Islands, Calgary, Cayman Islands, **Chicago**, Cyprus, Dubai, Edmonton, France, Germany, Hong Kong, Ireland, Israel, Italy, London, **Long Island**, **Los Angeles**, Mexico, **Miami**, Montreal, **New York**, Ottawa, Panama, **Philadelphia**, **San Diego**, **San Francisco**, **Seattle**, Singapore, St Lucia, Switzerland, **Texas**, Toronto, Vancouver, **Virginia**, **Washington**, Winnipeg, **Wyoming**.

Visit [www.step.org](http://www.step.org) to see the full list of over 90 international branches.

## How to find STEP members

The STEP [www.step.org/membersearch](http://www.step.org/membersearch) website is an online directory of STEP members. Search the directory to find a STEP member to answer your question from anywhere in the world. Over 17,000 members worldwide listed!

## STEP USA members have their say...

- 99% of members in the USA rated the service they received from STEP positively.
- 96% of all members in the USA would recommend STEP to a colleague.
- The vast majority of members in the USA renewed their STEP membership to either develop their knowledge and skills in trusts and estates or for the networking opportunities with other practitioners.

Source: STEP Member Satisfaction Survey 2010

*"I would definitely recommend STEP to my colleagues and associates who practice in the international arena."*

**Susan D. Harrington TEP, Partner, Sidley Austin LLP, New York**

*"Absolutely! I definitely would and have recommended STEP membership to my colleagues and work associates."*

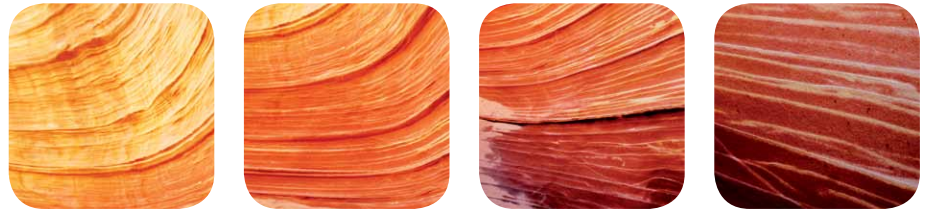
**Benetta P. Jenson JD TEP, Managing Director, J.P. Morgan's Private Bank, Chicago**

*"I would absolutely recommend STEP membership to my colleagues and work associates. Without a doubt."*

**Dina Kapur Sanna TEP, Attorney at Law, Partner Individual Clients Department, Day Pitney LLP, New York**

*"I would definitely recommend STEP membership to my colleagues and work associates."*

**Ace Chan TEP, Assistant Vice President, Merrill Lynch, California**



## Member Services

Just some of the many member services available. For further details, come along to one of our Branch Meetings. Find your local Branch Meeting at [www.step.org/events](http://www.step.org/events)

### Networking

As the largest trust and estate society in the world, our regional, national and international networks offer unparalleled opportunities for professional networking and business development opportunities.

### STEP Wealth Structuring News Digest

As a member of STEP you are automatically subscribed to the Wealth Structuring News Digest. This email newsletter provides links to all major news sources providing the latest industry and technical updates for the international and domestic tax, trust and estate planning community.

### STEP Journal

The *STEP Journal* contains industry news, jurisdictional reviews, regulatory and taxation updates, book reviews, recruitment, an events calendar and the latest developments for practitioners.

### Certificate and TEP Initials

As a full STEP member, you receive certification of membership and may use the initials TEP, Trust and Estate Practitioner.

### STEP Lobbying and Representation

STEP represents the interests of its members with US government departments on issues such as FATCA and the HIRE Act. STEP Worldwide works with regulators and international organizations such as the OECD, European Union and FATF. STEP monitors legislation and where appropriate canvasses for changes in the law.

### STEP Job Search Website

The STEP Job Search website is an invaluable tool for organizations looking to recruit and for practitioners seeking a new job.

### Jurisdiction Summaries

STEP jurisdiction summaries provide members with access to trust and tax information for each jurisdiction. The summaries are updated annually and also appear in print in the STEP Directory & Yearbook.

### STEP USA Newsletter

The USA quarterly e-Newsletter informs members of all the news, events and updates happening in and relevant to practitioners working in the region.

### STEP Events and CPE

Each year, STEP organizes high quality conferences, seminars and lectures. These events offer continuing professional education to help you get and stay ahead of your peers.

### STEP Qualifications

STEP offers a range of qualifications, allowing you to gain an academic and professional award recognized by the industry. Qualifications include the STEP Foundation Certificate and Diploma in International Trust Management, the STEP Certificate in Trust Disputes and the STEP Certificate in Advising Family Businesses and Family Offices.

## STEP WILL HAVE A PRESENCE AT THE FOLLOWING INDUSTRY EVENTS

#### Seattle Bar Association Conference

*October 31 - November 01, 2011, Seattle*

#### STEP LATAM Conference

*November 17 - 18, 2011, Panamá*

#### Family Firms Institute Conference

*October 12 - 15, 2011, Boston*

#### Heckerling Institute on Estate Planning

*January 09 - 13, 2012, Orlando*

**For more events visit [www.step.org/events](http://www.step.org/events)**

## HOW TO JOIN A STEP USA BRANCH

To become a STEP member in the US you can apply for STEP membership based on your level of professional experience.

### Full Membership of STEP

To apply for full membership applicants must:

- Display a significant involvement, in one or more of the following: planning, creation, management of and accounting for trusts and estates, executorship administration and related taxes
- Be engaged at a level requiring little or no supervision from others
- Have been working continuously over the five years immediately preceding the application

Full STEP Membership entitles you to use the letters TEP (Trust and Estate Practitioner) after your name.

### Associate Membership of STEP

For those who do not have the required five years' experience, but do have two years' experience, associate membership is available to applicants who:

- Have a significant involvement, at specialist level, in one or more of the following: planning, creation, management of and accounting for trusts and estates, executorship administration and related taxes
- Are engaged at a level requiring little or no supervision from others

Associate members will be invited to apply for Full Membership once they have reached their five-year qualifying period.

Download the application form at [www.step.org/usa](http://www.step.org/usa)

## MEMBERSHIP OFFER

Receive up to **6 MONTHS FREE** STEP membership if you join between now through February 14, 2012. Additionally, the one time joining fee for the TEP (Trust and Estate Practitioner) designation will be waived.

STEP membership is usually **\$370** for **12 months**, plus a one time joining fee of **\$110** for new members; with this offer you will only pay **\$370** with your application submission now and you will not pay again until **April 2013**.

#### ■ All questions should be directed to:

**Jeryl Pine**, STEP USA Membership Director

**Email:** [jeryl.pine@step.org](mailto:jeryl.pine@step.org)

**Tel:** 212-737-3690

**Fax:** 917-206-4306

#### ■ Contact the STEP office at:

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NY, 10028 USA

[www.step.org/usa](http://www.step.org/usa)

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## STEP MEMBER TESTIMONIALS

*"STEP is a great worldwide forum for discussion on international estate planning. It was the first, and is still one of the best, organizations in the United States that deals primarily with international planning. I constantly call on others in STEP for referrals in other countries and 'brainstorming' ideas, especially international tax issues."*

**Susan D. Harrington TEP, Partner, Sidley Austin LLP, New York**

*"Many of my clients have cross-border connections with either family, assets or their own citizenship. STEP helped me build a network of professionals with an expertise in international planning. That network can be drawn upon for guidance on questions that arise in the cross-border arena."*

**Paul Stam TEP JD LL.M MS, Executive Director, Morgan Stanley Private Wealth Management, San Francisco**

*"STEP keeps me informed of developments in the trust and estate world on a global basis. Emails from STEP provide me with frequent updates; local STEP meetings provide me with the opportunity to hear from practitioners and to meet with other local STEP members; and STEP conferences offer a wealth of knowledge from respected practitioners from around the globe. The ability to listen to and network with professionals from around the world is particularly valuable to me. The STEP Journal and its supplements are a great source of information and provide timely updates and articles of interest in the trusts and estate world."*

**Stephen J Foster TEP, Director, RBC Wealth Management, San Francisco**

*"I chose to become a member of STEP USA to facilitate contact with lawyers, accountants, and financial advisors internationally as a reliable source of expertise in other jurisdictions, as my practice involves regularly advising clients on the international aspects of US federal tax law, particularly as they apply to affluent individuals, families, and business owners."*

**Melissa G. Rawlins TEP, Associate, Bryan Cave LLP, Santa Monica**

*"Access to experienced professionals and the regular meetings and Journals regarding topical issues allow me to stay current which is important in working with my diverse client base."*

**Jeffay F. Chang TEP, Trust Strategist, The Goldman Sachs Trust Company, New York**

*"It is difficult to narrow down all of the benefits of STEP membership to the one that is most beneficial because I find many aspects of STEP to be extremely helpful in my day-to-day work and in developing my career. But I believe that the greatest benefit is the multi-disciplinary membership network. I have met many truly talented and knowledgeable people through STEP."*

**Benetta P. Jenson JD TEP, Senior Vice President, Associate Fiduciary Counsel, Bessemer Trust, Chicago**