

A Unique Perspective for International Estate Planning

Why Join



The Society of Trust and Estate Practitioners?

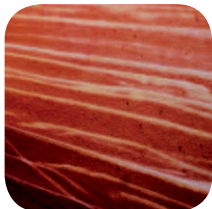


STEP is the professional association for trust and estate practitioners worldwide comprised of attorneys, accountants, trust officers, tax specialists, bankers and financial advisors.



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 over 18,000 members spanning more than 80 countries and is growing rapidly, including a **72% growth over the past two years in the USA.**

**Looking for an attorney in Paris?
Looking for a Trust Officer in Hong
Kong? Looking for an accountant
in London?**

**Use the Online Directory at:
www.step.org/online-directory for
fast access to your member network.
Over 18,000 members worldwide listed.**

STEP Member Network includes...

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

Visit www.step.org to see the full list of over 100 international branches and chapters.

“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

Member Services

Below are 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

Networking

With other STEP members from all over the world at regional, national and international meetings and events.

STEP Wealth Structuring News Digest

Provides the latest industry and technical updates for the international and domestic tax, trust and estate planning community.

“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, Managing Director,
J.P. Morgan’s Private Bank, Chicago**

STEP Journal

Contains industry news, jurisdictional reviews, regulatory and taxation updates, book reviews, recruitment, an events calendar and the latest developments.

Certificate and TEP Initials

Full STEP members use the initials TEP, Trust and Estate Practitioner.

STEP Lobbying and Representation

With US government departments on issues such as FATCA and the HIRE Act. STEP works with regulators and international organizations such as the OECD, European Union and FATF.

Jurisdiction Reports

Provide members with access to trust and tax information for each jurisdiction.

USA Newsletter

Contains news, events and updates happening near, and relevant to, you.

“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**

STEP Events and CPE

High quality conferences, seminars and lectures offer continuing professional education.

STEP Qualifications

Including the STEP Foundation Certificate and Diploma in International Trust Management, the STEP Advanced Certificate in Trust Disputes, the STEP Advanced Certificate in Family Business Advising and the STEP Advanced Certificate in International Succession and Probate.

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. Find out more at

www.step.org/usa

Turn the page to find out about STEP Events near you.

Events

STEP Branches and Chapters have many local meetings throughout the year and STEP international conferences are held around the globe. Upcoming events include:

Local branch meetings

Argentina tax status - current issues and trends
October 24, 2013 | Miami

Traps for the unwary in international planning
November 6, 2013 | Texas

Personal Security
November 20, 2013 | New York

How to avoid a foreign asset protection plan from becoming a criminal tax conspiracy - lessons from U.S. v Pfluegger and the government's international enforcement efforts
November 20, 2013 | Orange County

Conferences

STEP OC Institute
January 30-February 1, 2014 | California

10th Annual International Estate Planning Institute
March 13-14, 2014 | New York

STEP Global Congress 2014
November 6-7, 2014 | Miami

STEP will also be exhibiting at the following events

Forty-Eighth Annual Southern Federal Tax Institute
October 21-25, 2013 | Buckhead, GA

2013 Annual Meeting of the California Tax Bar and California Tax Policy Conference (CTPC)
November 7-9, 2013 | San Jose, CA

48th Heckerling Institute on Estate Planning
January 13-17, 2014 | Orlando, FL

View all STEP Events in the US and around the world at www.step.org/events

"The STEP conferences and monthly lunches provide an excellent forum for exchange of ideas. This includes discussion of cutting edge planning techniques, updates on proposed legislation affecting the field and networking with other advisors in the field, in general."

**Dina Kapur Sanna TEP, Attorney at Law,
Partner, Private Client Department,
Day Pitney LLP**

"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."

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

■ Contact the STEP office at:

STEP USA, 40 East 84th Street
Suite 5D, New York, NY, 10028 USA

■ All questions should be directed to:

Jeryl Pine, STEP USA Membership Director

Email: jeryl.pine@step.org

Tel: 212-737-3690

Fax: 917-206-4306

Download your membership application form at
www.step.org/usa