

5TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE ECONOMY

A COLLABORATION BETWEEN STEP ORANGE COUNTY AND THE
UNIVERSITY OF CALIFORNIA, LOS ANGELES (UCLA) SCHOOL OF LAW

Conference program includes:

- International Trust and Asset Management Companies: Their Uses and Misuses in Today's Regulatory Environment
- Intellectual Property Assets: Income Tax, Estate Tax and Philanthropic Considerations
- Oshins 11 – Eleven Counterintuitive Estate Planning Opportunities and Conundrums
- China: Through an Income Tax, Estate Tax, Business Planning and Immigration Lens
- New Developments in Personal Wealth Taxation. How Acronyms Are Affecting Your Wealth: An Update on FATCA, GATCA, BEPS and FIRPTA
- Multijurisdictional Estate Planning, Including the Interplay with Tax Treaties
- Cain vs. Able: Dealing with Sibling/Cousin Rivalries in Family Owned Businesses
- Tax Strategies For Upper Income Taxpayers Subject To The 3.8% Surtax
- Tax Policy 2017: Proposals and Prospects for Significant Tax Reform under the 45th President
- Jonathan Blattmachr on Transferrable Estate Tax Strategies
- Professor Jerome Hesch on Transferrable Income Tax Strategies
- Plus – New for this Year's Pre-conference workshop: A Primer on Cross Border Planning
...and much more! See inside for full program

Register now as we fully expect the Institute to sell out prior to the end of the year
www.step.org/oc2016

PLUS – NEW FOR THIS YEAR

Eat, Drink and Network – see inside for full details

22.5 Continuing Education Hours Applied for main conference (Attorneys, CPAs, CFPs and Insurance Professionals) and an additional 7 hours for the optional workshop, total 29.5 hours

DELEGATE FEE			
	USD		USD
STEP Members*	850	Non Members	995
		Optional pre-conference workshop	225

*STEP Members and UCLA Alumni or Faculty

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Introduction

The STEP 5th Annual Institute features many prominent, well-known faculty and outstanding **topics geared to increasing your fees, billable time and commission.** Consistent throughout the Institute are presentations geared to provide strategies which practitioners can bring to their office the next day and apply to their clientele. This year's program follows on the heels of four years of incredibly successful events – which met with rave reviews from attorneys, accountants and financial professionals practicing around the world. Included with your registration will be four breakfasts, three lunches, eight catered breaks, three lunches and a reception with cocktails and heavy hors d'oeuvres.

Jonathan A. Mintz, Esq., TEP

Program Chair, STEP Institute on Tax, Estate Planning and the Economy

New for this year: “Eat, Drink and Network”

After each day, relax for a while in our sleek and exclusive space – to meet and greet with professionals and advisors immediately after the day's proceedings. Continue your conversations over cocktails and a bar menu, query one of the day's speakers or get acquainted with a new contact.

About the venue

The Fairmont Hotel in Newport Beach will be providing attendees with a deeply discounted rate of just \$209 per night, as well as a 30% discount at their Spa Santé. This rate expires on December 28, 2015. The Fairmont Hotel provides complimentary shuttle service to and from Orange County's John Wayne Airport. Hotel guests also enjoy complimentary shuttle service to local attractions such as: Fashion Island, a nationally renowned and luxurious retail shopping and restaurant experience; South Coast Plaza and Balboa Island. 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.

ABOUT STEP

STEP is the worldwide professional association for those advising families across generations. We help people understand the issues families face in this area and promote best practice, professional integrity and education to our members. Today we have over 20,000 members across 95 countries from a range of professions, including lawyers, accountants and other specialists. What connects our members is that they all help families plan for their futures: from drafting a will or advising family businesses, to helping international families and protecting vulnerable family members. If you have any questions or would like more information about STEP please visit www.step.org or email step@step.org

NOT ALREADY A MEMBER OF STEP?

Join STEP and be a part of the only multi-disciplinary, truly international, professional association for trust and estate practitioners, offering you a network of more than 20,000 members across the globe. **Submit your membership application form with your registration for this conference and receive the member rate.** If your membership application is submitted after the Institute, and you're accepted to membership by May 31, 2016, we will refund the difference between the non-member and member rate.

www.step.org/joining

www.step.org/oc2016

For any questions, please email
steporangecounty@outlook.com
or call **Grace Carroll** at **(714) 658-0239**

2016 Institute Curriculum

MONDAY, JANUARY 25, 2016 OPTIONAL PRE-CONFERENCE WORKSHOP

8:15 - 9:00am	Registration and Continental Breakfast
9:00 - 11:00am	A Primer on Cross Border Planning <i>Gideon Rothschild, TEP, JD, CPA, Moses & Singer LLP</i>
11:00 - 11:15am	Break
11:15 - 1:00pm	International Trust and Asset Management Companies: Their Uses and Misuses in Today's Regulatory Environment <i>Edward Buckland TEP, Chair STEP Worldwide and Gideon Rothschild, TEP, JD, CPA, Moses & Singer LLP</i>
1:00 - 2:00pm	Lunch (on your own)
2:00 - 3:30pm	Estate Planning 2016 and Beyond <i>Matthew T. McClintock, JD, Wealth Counsel</i>
3:30 - 3:45pm	Break
3:45 - 5:30pm	Income Tax Planning 2016 and Beyond <i>Tim Voorhees, JD, MBA, AEP®, Matsen Voorhees Mintz, LLP</i>
5:30 - 9:00pm	Eat, Drink and Network

DAY 1: TUESDAY, JANUARY 26, 2016

7:30 - 8:45am	Registration and Breakfast in the Exhibit Hall
8:45 - 9:00am	Welcoming Remarks
9:00 - 10:00am	Recent Developments <i>Andrew M. Katzenstein, JD, LL.M., Partner, Proskauer Rose LLP</i>
10:00 - 11:00am	Intellectual Property Assets: Income Tax, Estate Tax and Philanthropic Considerations <i>Matt Brown, JD, TEP, Partner, Brown & Streza, LLP</i>
11:00 - 11:30am	Break in Exhibit Hall
11:30 - 12:30pm	Oshins 11 - Eleven Counterintuitive Estate Planning Opportunities and Conundrums <i>Richard A. Oshins, JD, MBA, AEP® (Distinguished), Oshins and Associates LLP</i>
12:30 - 2:00pm	Lunch Speaker - China: Through an Income Tax, Estate Tax, Business Planning and Immigration Lens. <i>Joseph Field, JD, TEP, Withers Bergman, LLP, Moderator with Rebecca Wang, CPA, MST, Partner, PricewaterhouseCoopers (Shanghai), David Appel, CPA, Marcum LLP, David Hu, CPA, CGMA, DYH & Company, Cindy Brittain, JD, The Northern Trust Company</i>
DOMESTIC SECTION:	
2:15 - 3:15pm	If You Wrap Your Gifts, they will Keep on Giving: The Art of Properly (and Effectively) Passing and Receiving Property <i>Richard A. Oshins, JD, MBA, AEP® (Distinguished), Oshins and Associates LLP</i>
3:15 - 3:30pm	Break in Exhibit Hall
3:30 - 4:30pm	Using LLCs in Estate Planning (Both Domestically and Offshore) <i>Jeffrey Matsen, JD, TEP, Matsen Voorhees Mintz, LLP</i>
4:30 - 5:30pm	Income Tax Considerations for Trusts: Hot Topics <i>Justin T. Miller, JD, LL.M., CFP®, BNY Mellon</i>
CROSS BORDER SECTION:	
2:15 - 3:15pm	New Developments in Personal Wealth Taxation. How Acronyms are Affecting Your Wealth: An Update on FATCA, GATCA, BEPS and FIRPTA <i>Gerard O'Beirne, CPA, Partner, EisnerAmper LLP and Brent S. Lipschultz, CPA, JD, LL.M., PFS, TEP, Partner, PriceWaterhouseCoopers</i>
3:15 - 3:30pm	Break in Exhibit Hall
3:30 - 4:30pm	Multijurisdictional Estate Planning, including the Interplay with Tax Treaties <i>Michelle Graham, JD, TEP, Withers Bergman, LLP and Dora Clarke TEP, Withers LLP</i>

4:30 - 5:30pm	China: Through an Income Tax, Estate Tax, Business Planning and Immigration Lens (continued). <i>Joseph Field, JD, TEP, Withers Bergman, LLP, Moderator with Rebecca Wang, CPA, MST, Partner, PricewaterhouseCoopers (Shanghai), David Appel, CPA, Marcum LLP, David Hu, CPA, CGMA, DYH & Company, Cindy Brittain, JD, The Northern Trust Company</i>
5:30 - 7:00pm	Cocktail Reception with heavy Hors d'oeuvres in Exhibit Hall
7:00 - 9:00pm	Eat, Drink and Network

DAY 2: WEDNESDAY, JANUARY 27, 2016

7:30 - 8:45am	Registration and Breakfast in Exhibit Hall
8:45 - 9:00am	Welcoming Remarks
9:00 - 10:30am	Asset Protection Planning Due Diligence: What Lawyers and other Financial Professionals Should Do To Protect Themselves (Panel Discussion) <i>Moderator: Professor Jerome Hesch, JD, MBA, AEP® (Distinguished), Director, Notre Dame University Tax Institute Jeffrey M. Verdon, JD, TEP, Verdon Law Group LLP, Gregory Crawford, CFP®, Alliance Trust Company, John Garland, Engel & Reiman PC, Neal Rubin, City National Rochdale</i>
10:30 - 11:00am	Break in Exhibit Hall
11:00 - 12:00pm	Planning For 2016 and Beyond <i>Mark Silberfarb, TEP, CFP®, ChFC, CLU, AEP, Global Financial Institute</i>
12:00 - 1:30pm	Lunch Speaker: Cain vs. Able: Dealing with Sibling/Cousin Rivalries in Family Owned Businesses <i>Louis A. Mezzullo, JD, Withers Bergman, LLP</i>
1:30 - 3:00pm	So You Think You Know Everything About The Income Taxation Of Life Insurance? Well, Think Again <i>Donald Jansen, JD, LL.M., Assistant General Counsel, The University of Texas</i>
3:00 - 3:15pm	Break in Exhibit Hall
3:15 - 5:15pm	2016 Heckerling Institute in Review <i>Diana S.C. Zeydel, JD, LL.M., Greenberg Traurig, P.A.</i>
5:30 - 9:00pm	Eat, Drink and Network
5:45 - 7:45pm	Faculty Dinner - Hosted by Jonathan A. Mintz, JD, TEP, STEP-OC Chairman (Faculty Only)

DAY 3: THURSDAY, JANUARY 28, 2016

7:30 - 8:45am	Registration and Breakfast in Exhibit Hall
8:45 - 9:00am	Welcoming Remarks
9:00 - 10:30am	Tax Strategies for Upper Income Taxpayers Subject to the 3.8% Surtax <i>Professor Christopher R. Hoyt, University of Missouri (Kansas City) School of Law</i>
10:30 - 11:00am	Break in Exhibit Hall
11:00 - 12:00pm	Do You Practice Elder Law? The Answer May Surprise You <i>Louis W. Pierro, JD, Pierro Law Group LLC</i>
12:00 - 1:30pm	Lunch Speaker: The Jon Gallo Memorial Lecture - Tax Policy 2017: Proposals and Prospects for Significant Tax Reform under the 45th President <i>Professor Kirk J. Stark, JD, UCLA School of Law</i>
1:30 - 3:00pm	Transferrable Dynamic Income Tax Strategies <i>Professor Jerome Hesch, JD, MBA, AEP® (Distinguished), Director, Notre Dame University Tax Institute</i>
3:00 - 3:15pm	Break in Main Meeting Room
3:15 - 5:15pm	Transferrable Dynamic Estate Tax Strategies <i>Jonathan Blattmachr, JD, TEP, Principal, Pioneer Wealth Partners LLC and Retired Partner, Milbank, Tweed, Hadley and McCloy</i>
5:15 - 5:30pm	Parting Comments and Adjourn

Complete the form below and return to steporangecounty@outlook.com or fax to **714-384-6551**

Title: _____ First Name: _____

Surname: _____

Preferred Name on Badge: _____

Firm: _____

Department: _____

Job Title: _____

Postal Address: _____

Tel No: _____

Cell: _____

Email: _____

Special Needs (if any): _____

PLEASE NOTE: We may not be able to cater for any access/dietary requirements that are not made known to us at least 10 working days prior to the event

Continuing Education:

MCLE#: _____ State: _____

CPA#: _____ State: _____

CFP#: _____ Last 4 of SS#: _____

Insurance License#: _____ State: _____

Not applying for CE/Self Reporting (outside of California)

I would like my Institute materials in the following format: (please choose ONE):

- USB (\$50 reduction in main conference tuition)
- Hard copy book
- Both formats (additional \$175)

How did you hear about the conference:

(please tick all that apply):

- Colleague Private Wealth
- STEP Email STEP Journal
- STEP Member STEP Website
- Trusts & Estates LinkedIn

Other, please specify _____

Terms and Conditions

STEP reserves the right to amend or cancel this conference where the occasion necessitates. In the event of cancellation a full refund of any registration fee will be made but STEP shall accept no further liability. Prices may be subject to change. This booking form constitutes a legally binding contract. The delegate and firm are jointly and severally liable for payment of the fees due. Registration fees are refundable (less a \$100 administration fee) if written notice is received no later than Wednesday, December 23, 2015. Refunds will not be issued after that date. The conference language is English.

Data Protection

Members of STEP are able to update their mailing preferences any time at www.step.org/user/login Non Members; if you do not wish to receive future mailings/emails from STEP, with details of our forthcoming events and programmes, please tick this box

Please note: we will note: we will not pass on your information to third parties, any mailings/emails you receive will be regarding STEP events and programmes.

Registration fee

Please tick corresponding box.

- Optional pre-conference workshop - Monday, January 25, 2016 \$225
- Institute: STEP Member/UCLA Alumni or Faculty \$850
- Institute: Non-STEP Member \$995

STEP Membership number _____

- Member Application Form attached - so Member rate applied (Note: If STEP membership is approved no later than 4 months after the Institute, the difference between non-member and member rate will be refunded)

Tuesday afternoon session

Please indicate which afternoon session you would like to attend on Tuesday, January 26, 2016

- Option 1 Domestic Section
- Option 2 Cross Border Section

Payment

Checks should be made payable to STEP-OC or complete the credit card form below. Forward payment and membership application, if applicable, to: Thomas F. Monaghan, CPA, Allen, Haight & Monaghan LLP, Attn: STEP-OC, 2603 Main Street, Ste. 600, Irvine, CA 92614, USA. Credit card payments can be scanned and emailed to steporangecounty@outlook.com or fax to **714-384-6551**. Any questions, contact Grace Carroll (714) 658-0239.

Credit Card Type: Mastercard Visa (AMEX not accepted)

Name as it appears on credit card: _____

Account #: _____

Expiration Date: _____

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

Signature: _____

Date: _____

Hotel Accommodation

Reduced rate rooms will be available at the Fairmont Hotel at a rate of \$209 per night. Reservations at this rate may be made for three days before the meeting, the duration of the Institute and for the weekend following the program. Hotel room discount available until December 28, 2015. In order to reserve a room at our headquarters hotel, the Fairmont Hotel please call (877) 509-6861 noting STEP OC annual conference or book online at: <https://resweb.passkey.com/go/societyoftrust>

Delta Air Lines

Delta Air Lines is pleased to offer reduced fares for your event travel. Refer to your Meeting Code (NMLNU) to purchase your tickets and your negotiated discount may be applied to Delta, Delta Connection and Delta applicable codeshare flights with carriers such as Air France, KLM, Alitalia and Virgin Atlantic. Reservations and ticketing are available via www.delta.com/meeting or by calling our Delta Meeting Network Reservations at **800-328-1111**. Please note that a Direct Ticketing Charge will apply for booking by phone. When booking online, select Book Your Flight and this will bring you to the Book A Flight page. Enter the meeting code in the box provided.