STEP
ADVISING FAMILIES ACROSS GENERATIONS

2018 STEP OC INSTITUTE, FEBRUARY 15-16, 2018
FASHION ISLAND HOTEL, NEWPORT BEACH, CALIFORNIA, USA

www.stepoc.org

7TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE ECONOMY

STEP ORANGE COUNTY'S PREMIER CONFERENCE FOCUSING ON U.S. AND INTERNATIONAL ISSUES

Conference program includes:

- Effect of politics and the economy on estate and tax planning in an uncertain era
- Creating tax free strategies for your clients
- Helping your charitably inclined clients to give abroad without violating anti-terrorist rules
- How partnerships can change the basis of assets and be used to defer and shift income tax items
- Current developments in the growing areas of trust litigation and financial elder abuse
- Top mistakes with insurance planning and how to avoid them
- International tax reporting requirements
- Comparison of different retirement and tax planning strategies
- Making divorce less taxing and costly
- Foreign investment in U.S. real property
- Planning for U.S. business owners moving to Canada

See inside for full program

DELEGATE FEE		
	Before December 31, 2017	After
STEP Members	750 USD	850 USD
Non Members	850 USD	950 USD

*We are applying for **up to** 16 continuing education units.*

Register at **www.stepoc.org**

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Introduction

The world is facing an array of new challenges which greatly impact our practices. STEP Orange County's 7th Annual Institute on Tax, Estate Planning and the Economy will feature nationally recognized speakers who will provide us with cutting-edge estate planning and tax strategies to best help our clients. This conference is for attorneys, accountants, financial advisors, trust officers, insurance agents and all other professionals who focus on wealth preservation. There will be sixteen relevant presentations and opportunities to network and collaborate with colleagues.

Kristin Yokomoto, MBA, JD, LLM, TEP, Albrecht and Barney
STEP Orange County Chair

About the venue

STEP OC's 7th Annual Institute will be held at the Fashion Island Hotel in Newport Beach. The Fashion Island Hotel is known for its service, luxury and location. The hotel has a pool, spa tub, fitness center and full service health spa. Spectacular golf courses and various water sports are accessible nearby. Directly across the street is the Fashion Island shopping center which has an open-air elegance with chic luxury boutiques, cafes and restaurants. Come for the conference to learn and network, and stay for the weekend to relax and enjoy the area.

Discounted room rates are available for conference delegates. Early booking is recommended.

To book your room, visit:
www.stepoc.org/hotel.php

For any questions or sponsorship opportunities, please email **Kristin Yokomoto** at **kristin@stepoc.org**
www.stepoc.org

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 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**

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Register now at **www.stepoc.org**

DAY 1: THURSDAY, FEBRUARY 15, 2018

7:00am Registration and Continental Breakfast

8:00am Opening Remarks

8:15am Current Developments

This presentation will provide you with the latest updates to income, gift, estate and generation skipping transfer tax laws and insight into possible upcoming changes.

Andrew M. Katzenstein, JD, ACTEC, Proskauer, Partner
Los Angeles, California

9:15am Foreign Investment in U.S. Real Property

There are ways to structure foreign investment in U.S. real estate in a manner that balance U.S. estate tax protection and favorable U.S. income tax rate on capital gains.

Robert H. Moore, JD, LLM, Baker McKenzie, Partner
Miami, Florida

10:15am Break

10:45am Modern Uses of Partnerships in Estate Planning

Income tax planning and tax basis management will be at the forefront of estate planning, regardless of the form of tax reform, and partnerships are the ideal vehicle to use in this new paradigm.

Paul S. Lee, JD, ACTEC, Northern Trust, Global Fiduciary Strategist
New York, New York

11:45am The Jon Gallo Memorial Lecture
Fiduciary Litigation and Financial Elder Abuse

This presentation will discuss recent cases and developing trends in the rapidly growing areas of trust and estate litigation and financial elder abuse.

Bruce S. Ross, JD, ACTEC, Holland & Knight, Partner
Los Angeles, California

12:45pm Lunch

1:00pm Lunch Presentation
Life Insurance Premium Financing

This presentation will compare and contrast the benefits of using financing when purchasing life insurance versus conventional means to provide estate liquidity and enhance wealth transfer. This session will offer several case studies illustrating the power of financing.

Julian Movsesian, Chief Executive Officer and President of Succession Capital Alliance, Newport Beach, California

2:00pm Cross-Border Philanthropy & Anti-Terrorism Rules

This presentation will cover the various issues that can arise for private foundations funding projects abroad or U.S. charities that want to raise money abroad.

Jane Peebles, JD, ACTEC, TEP, Karlin & Peebles, Partner
Los Angeles, California

3:00pm Break

3:30pm U.S. Business Owners Moving to Canada & Canadians Investing in U.S. Assets

This presentation will cover Canadians investing in the U.S. and planning opportunities for business owners moving to Canada.

Michael Cadesky, FCA, FCPA, TEP Cadesky Tax, Partner
Toronto, Ontario, Canada

4:30pm Key to Building Wealth and Accomplishing Positive Tax Planning

The keys to successful financial planning is to build wealth for your clients as reasonably rapidly and safely as possible with minimal erosion by taxation.

Jonathan Blattmachr, JD, ACTEC, TEP, Pioneer Wealth Partners, Principal
New York, New York
Jeff B. Glickman, BSCS, FACFE, BCFE, J4 Capital LLC
Bothel, Washington

5:30pm Cocktail Reception

DAY 2: FRIDAY, FEBRUARY 16, 2018

7:00am Continental Breakfast

8:00am International Tax Reporting Requirements

There are important tax reporting and disclosures required of U.S. persons with foreign assets and foreign persons with U.S. assets under FATCA and intergovernmental agreements.

James B. O'Neal, JD, LLM, TEP, Rutan & Tucker, Partner
Irvine, California
Sean K. McFerson, CPA, MBT, Windes, Partner
Long Beach, California

9:00am Top Tax Tips for Making Divorce Less Taxing

Understanding the tax implications of divorce can be extremely helpful to estate planning, tax and financial advisors.

Justin Miller, JD, LLM, CFP, ACTEC, TEP, National Wealth Strategist, BNY Mellon, San Francisco, California

10:00am Break

10:30am Strategies for Reporting Gifts and Allocating GSTT

This presentation will cover the ways to minimize taxes when reporting gifts and allocating GSTT exemption.

Keith Schiller, JD, MBA, Schiller Law Group, Owner
Alamo, California

11:30am Self-Settled Trusts in Foreign Jurisdictions

Offshore planning with proper self-settled spendthrift trusts structured as completed gifts may help many clients effectively transfer assets to achieve tax savings, yet still have access to the transferred assets.

Jerome L. Wolf, JD, ACTEC, TEP, Katz Baskies Wolf, Partner
Boca Raton, Florida

12:30pm Lunch

12:45pm Lunch Presentation
Planning and Administering Spendthrift Trusts in Tension with Public Policies

In striking a balance between restraints on alienation and the rights of judgment creditors with respect to spendthrift trusts, legislatures have created confusion. Margaret will demystify California's spendthrift laws and provide practical advice for those who plan and administer spendthrift trusts.

Margaret M. Hand, JD, ACTEC, Hartog, Bear, Hand, Partner
Orinda, California

1:45pm Cutting Edge Trusts: How to Make Best Use of Them

This presentation will cover perpetual trusts, self-settled asset protection trusts, trust protectors, directed trusts with investment advisors, distribution advisors and U.S. trusts that are treated as foreign for tax purposes.

Mr. G. "Warren" Whitaker, JD, ACTEC, TEP, Day Pitney, Partner
New York, New York

2:45pm Break

3:15pm Pitfalls & Best Practices of Insurance Planning

This presentation will focus on a series of life insurance planning mistakes which are commonly made in an estate planning context.

Lawrence "Larry" Brody, JD, LLM, ACTEC, Bryan Cave, Partner
St. Louis, Missouri

4:15pm Different Approaches to Sophisticated Tax Strategies

This presentation will exemplify how different advisors may give different advice to a client based upon the advisor's mindset, practice and clientele.

Rick Albrecht, JD, LLM, TEP, Albrecht & Barney, Partner
Irvine, California
Matt Brown, JD, ACTEC, TEP, Brown & Streza, Partner
Irvine, California

5:15pm Closing Remarks

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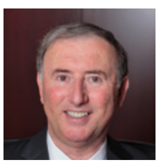
SPEAKERS

Rick Albrecht, JD, LLM, TEP
Albrecht & Barney, Partner
Irvine, California

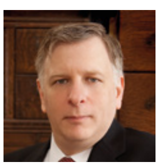
Jonathan Blattmachr,
JD, ACTEC, TEP, Pioneer Wealth
Partners, Principal
New York, New York

Lawrence "Larry" Brody, JD,
LLM, ACTEC,
Bryan Cave, Partner
St. Louis, Missouri

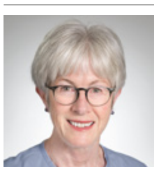
Matt Brown, JD, ACTEC, TEP
Brown & Streza, Partner
Irvine, California



Michael Cadesky, FCA, FCPA,
TEP, Cadesky Tax, Partner
Toronto, Ontario, Canada



Jeff B. Glickman, BSCS, FACFE,
BCFE, J4 Capital LLC
Bothel, Washington



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Hartog, Bear, Hand, Partner
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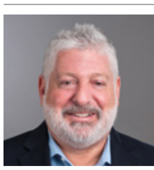

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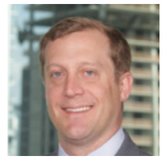
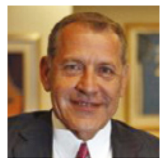
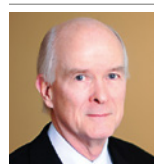
Strategist, BNY Mellon
San Francisco, California



Robert H. Moore, JD, LLM
Baker McKenzie, Partner
Miami, Florida

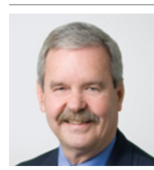


Julian Movsesian
Succession Capital
Newport Beach, California



James B. O'Neal, JD, LLM, TEP,
Rutan & Tucker, Partner
Irvine, California

Jane Peebles, JD, ACTEC, TEP
Karlin & Peebles, Partner
Los Angeles, California



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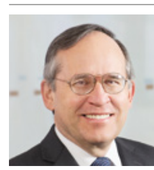

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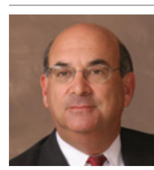

Jerome L. Wolf, JD, ACTEC, TEP
Katz Baskies Wolf, Partner
Boca Raton, Florida

View speaker biographies and register your place at **www.stepoc.org**