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ADVISING FAMILIES ACROSS GENERATIONS

9TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE WORLD ECONOMY



PLANNING STRATEGIES
FOR AN EVERCHANGING LANDSCAPE

FEBRUARY 3-4, 2020

FASHION ISLAND HOTEL, NEWPORT BEACH, CALIFORNIA

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Welcome to the STEP Orange County 9th Annual Institute on Tax, Estate Planning and the World Economy.

The contributions of many people here today are what allow this institute to happen. From the dedicated speakers who put so much time into preparing their presentations, our sponsors who generously provide us with the essential resources, the Fashion Island Hotel, and you — the attendees. We thank you for your support and hope you enjoy the Institute Experience.

We are privileged to have speakers known on both a national scale, as well as within their communities, as leading contributors to the tax and estate planning industry. This is an opportunity to share valuable information and to learn about the latest trends in our industry. Like our speakers, our sponsors are recognized both nationally and worldwide. Many of them have supported STEP Orange County for years. We encourage you to visit all of our sponsors throughout the conference to learn more about their services, and how they can help you, your clients and your business.

Like STEP, I believe that we all share a common belief — that forming meaningful relationships is the most rewarding part of any experience. Indeed, you will find that the colleagues you meet at STEP can be just as important as anything you will learn at the institute. We hope you will interact with those around you, including those at your table and those you meet throughout the institute. We have allocated time for networking and sharing of ideas during the various breaks and receptions following each day's sessions.

Experience tells us that creating enduring wealth is often as much about family dynamics as it is planning. We hope you will leave this conference inspired and ready to help families navigate the complexities of the modern world's challenges with bold and innovative wealth management and planning solutions.

*Greg E. Custer, CTFA, TEP
Chair, STEP Orange County
Whittier Trust*

STEP ORANGE COUNTY 9TH ANNUAL INSTITUTE

DAY 1: MONDAY, FEBRUARY 3, 2020

7:00am Registration, Breakfast and Exhibits

8:00am Opening Remarks & Announcements

Greg Custer, STEP Orange County Chair
Whittier Trust, Newport Beach, California

8:15am What's in it For Me? Income Tax Planning for Irrevocable Trusts



This presentation discusses how to use irrevocable trusts for state income tax minimization, income shifting, qualified small business stock, and charitable contribution deductions. Property taxes, the net investment income tax, and pre-immigration planning with irrevocable trusts will also be covered.

Matt Brown, Partner and Shaun McNaughton
Brown & Streza LLP, Irvine, California

9:15am Guns, Wine and More: Planning for Unexpected Assets



After a client's death, a fiduciary may discover that the decedent owned some unusual assets - guns, wine and cannabis - to name just a few. Each of these requires special attention in order to avoid a wasting asset. This presentation will explore some of the ways to plan for some of the unusual assets a client may own and keep them (and their

fiduciaries) out of trouble.

Wendy Goffe, Partner
Stoel Rivas LLP, Seattle, Washington

10:15am Break and Exhibits

10:30am Hot Topics in Estate Planning



From California to the U.S. Government, legislative and statutory proposals are moving forward that would have profound implications for planning, taxes and estate valuation. Learn more about these proposals and guidance on how to prepare for their potential enactment.

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

11:30am It's All in the Family... What's a Family?



The structure of the family has changed dramatically since the 1950's, when many of our traditional estate and financial planning strategies were developed. This presentation will provide an overview of changing generational attributes, marital practices and family structures, and examine their implications for estate planning, trust design

and family collaboration and governance.

R. Hugh Magill
Chief Fiduciary Officer & Global Director of Trust Service
Northern Trust, Chicago, Illinois

12:30pm Break for Lunch Set-Up

12:45pm Luncheon Presentation – Defining the Future: Investment Opportunities Transforming the Way We'll Live



From head-spinning advances in technology to far-reaching breakthroughs in medicine, the world is evolving in new and exciting ways. How will these changes impact our daily lives and the broader world around us? Join us for a glimpse into the future of three dynamic fields — cloud computing, medical research and global air travel.

Greg Singer, Senior Vice-President & Investment Director
Capital Group Private Client Services, New York, New York

2:00pm Properly Identifying and Valuing Assets for Transfer Tax Purposes



Proper identification of assets to be transferred can mitigate tax consequences and potential probate or other challenges. This session will offer techniques to use, and pitfalls to avoid, when property transfer involves hard-to-value assets.

Carsten Hoffmann, Managing Director
Stout Risius Ross, LLC, Irvine, California
John Prokey, Partner, Ramsbacher, Prokey, Leonard, LLP
San Jose, California

3:00pm Break and Exhibits

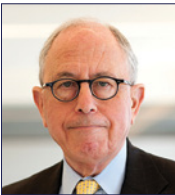
3:30pm Why Naming the Right Successor Trustee is of Utmost Importance



A corporate trustee, or other type of trustee, can have on a positive impact on the administration and on-going management of a trust. The speakers will discuss the importance of selecting a trustee whose policies align with the grantor's needs and values. Also dive into the significant provisions that every trust should include to provide necessary guidance to the trustee to help minimize future beneficiary disputes and court litigation.

Richard Albrecht, Founding Partner and Kristin Yokomoto, Partner
Albrecht & Barney, Irvine, California

4:30pm Life Insurance Planning After Tax Reform



The Tax Cuts & Jobs Act legislation created new challenges for existing life insurance policies, and the reality that more changes are likely ahead. This presentation will focus on strategies for existing policies, ILITs and split-dollar arrangements both now, and looking forward.

Lawrence Brody, Senior Counsel
Bryan Cave Leighton Paisner, St. Louis, Missouri

5:30pm Cocktail Reception

Relax, mingle and indulge in the Cabana Room and Terrace, near the gift shop.

STEP ORANGE COUNTY 9TH ANNUAL INSTITUTE

DAY 2: TUESDAY, FEBRUARY 4, 2020

6:30am Breakfast and Exhibits

7:00am Remarks & Announcements

Greg Custer, STEP Orange County Chair
Whittier Trust, Newport Beach, California

7:15am I.R.C. Section 2036 and Family Partnerships:
How to Make Them a Good Fit



Family partnerships offer many benefits, but can also complicate the settlement of estates. This lecture will offer advice on how to plan for the sale or transfer of assets in a family partnership.
Jonathan Blattmachr, Principal
Pioneer Wealth Partners, New York, New York

8:15am Canada-US Cross-Border Planning
for Mobile Families



As clients become more mobile, appropriate and effective cross-border planning is essential. This presentation deals with planning opportunities and pitfalls for individuals moving from the United States to Canada, or vice versa, and how to effectively plan for individuals who own property in the other country. It will focus on Canadian domestic legal and tax issues, the application of the Canada-US Tax Treaty, and the practical implications of planning strategies (or the lack thereof).

Paul Taylor, Partner
Borden Ladner Gervais LLP, Ottawa, ON, Canada

9:15am Domestication of Foreign Trusts



Increasing globalization and migration for employment and asset protection is presenting challenges for professional planners. The lecture will discuss the planning, jurisdiction and practical considerations when a foreign trust is to be domesticated in the U.S.

Jonathan Lurie, Partner and Tabetha M. Peavey, Associate
Venable, LLP, Los Angeles, California

10:15am Break and Exhibits

10:30am Income Tax Consequences of Funding Sub-Trusts



Discusses six income tax issues involved in funding bequests, including whether the distribution carries DNI, and if so how much, whether recognizing capital gain may or is required when funding a bequest with appreciated property, and determining the holding period and basis of the assets distributed to the beneficiary.

Jere Doyle, Senior Vice-President
BNY Melon, Boston, Massachusetts

11:30am Legacy Real Estate Solutions:
Bringing Value to the Table



Many families accumulate diversified real estate assets over multiple generations. Assessing their current and potential value, the expense and risk of holding, their liquidity, and ease of sale or transfer should be an important element of estate planning. This lecture will present a case study that will illustrate the considerations advisors should take

into account in working with clients.

Douglas Wilson, Chairman and CEO
and Michele Vives, Vice-President
Douglas Wilson Companies, San Diego, California

12:30pm Break for Lunch Set-Up

12:45pm Announcements & Exhibitor Drawings

1:00pm **Jon Gallo Memorial Lunch Presentation**
The Water's Edge is Dangerous:
The New Paradigm in Cross Border Planning



U.S. taxpayers who relocate abroad, even for temporary assignments, may face significant home and foreign tax, or title consequences, regarding property. This lecture will advise planners on what techniques can be used to mitigate or eliminate unwanted taxes or transfer rights.

Cynthia Brittain, Partner
BakerHostetler, Costa Mesa, California

2:00pm Impending Social Security Reform
and Important Claiming Strategies



It has been estimated by actuaries that the U.S. Social Security Trust Fund will begin to have its principal depleted within 15 years. There is currently no proposal in Congress to address this potential impairment. For many beneficiaries, the risk of losing future income from Social Security may significantly alter their retirement planning and lifestyle. This presentation will help planners assess the risk and adjust planning accordingly.

William Meyer, Founder & Managing Principal
Social Security Solutions, Leawood, Kansas

3:00pm Closing Remarks

Greg Custer, STEP Orange County Chair
Whittier Trust, Newport Beach, California

SPEAKERS

Richard J. Albrecht, JD, LLM, TEP

Founding Partner, Albrecht & Barney, Irvine, California

Richard J. Albrecht, the founding partner of the firm, is a Certified Specialist in Estate Planning, Trust and Probate Law by the State Bar of California Board of Legal Specialization. He received his law degree from the University of Minnesota Law School and his LL.M. (in Taxation) from the New York University Law School. Rick has been selected to the Southern California Super Lawyers list, which designates the top 5 percent of the lawyers in Southern California in each area of specialty. Rick has also been rated as an AV Preeminent Lawyer by Martindale Hubbell, the highest ranking available..

Jonathan Blattmachr, JD

Principal, Pioneer Wealth Partners, New York, New York

Jonathan Blattmachr is a Principal in Pioneer's estate planning advisory group. He brings over 35 years of experience in trusts and estates law. He is a retired member of Milbank Tweed Hadley & McCloy and the Alaska, California and New York Bars. Jonathan has been recognized as one of the country's most creative trusts and estates lawyers. He writes and lectures extensively on estate and trust taxation and charitable giving and has authored or co-authored six books and over 500 articles on estate planning topics. He has served as a lecturer-in-law of the Columbia University School of Law and as an Adjunct Professor of Law at New York University Law School in its Masters in Tax Program (LLM). He is a former chairperson of the Trusts & Estates Law Section of the New York State Bar Association and of several committees of the American Bar Association. Jonathan is a Fellow and a former Regent of the American College of Trust and Estate Counsel and past chair of its Estate and Gift Tax Committee. Among professional activities, which are too numerous to list, Jonathan has served as an Advisor on The American Law Institute, Restatement of the Law, Trusts 3rd, and as a Fellow and Director of The New York Bar Foundation and as a Fellow of the American Bar Foundation. Jonathan graduated from Columbia University School of Law cum laude, where he was recognized as a Harlan Fiske Stone Scholar, and received his A.B. degree from Bucknell University, majoring in mathematics. He served as an officer in the United States Army from 1970 to 1972 and was awarded the Army Commendation Medal.

Cynthia Brittain, JD, LLM, TEP

Partner, BakerHostetler, Costa Mesa, California

Cynthia Brittain is a partner in BakerHostetler's Trusts and Estates practice, focusing on domestic and international estate and tax planning. Cindy has deep experience in international cross-border planning, advising large global families and their wealth transfer strategies. Her experience bridges private client and cross-border corporate integration. Prior to joining BakerHostetler, Cindy was the director of Inbound Wealth Advisory and a senior fiduciary officer at an international financial institution, where she assisted clients with their cross-border strategies. She worked with the company's Delaware office to establish foreign trusts with interposed

foreign corporations. Cindy also advised on pre-immigration planning, using eligible check-the-box corporations, defective section 351 transactions and non-qualified preferred stock for cost-basis step-up.

Lawrence Brody, JD, LLM

Senior Counsel, Bryan Cave Leighton Paisner, St. Louis, Missouri

Larry Brody practices in the private client area. He retired as an adjunct professor at Washington University School of Law, after teaching for 50 years, and a visiting adjunct professor at the University of Miami School of Law. He focuses his practice on estate planning for high net worth individuals and the use of life insurance in estate and non-qualified deferred compensation planning. He has authored two BNA Tax Management Portfolios, two books for the National Underwriter Company and is a frequent lecturer at national conferences on estate and insurance planning. Mr. Brody received the designation of Accredited Estate Planner by the National Association of Estate Planners and Councils, and was one of ten individuals awarded its Distinguished Accredited Estate Planner designation in the initial class, in 2004.

Matt Brown, JD

Partner, Brown & Streza LLP, Irvine, California

Matt Brown is a partner with the Orange County, California law firm of Brown & Streza LLP, where he counsels business owners and philanthropists on income tax and estate tax issues that arise in the areas of business planning and charitable planning. Matt is a Fellow of the American College of Trust and Estate Counsel (ACTEC – www.actec.org), a fellowship which is reserved for those estate planning attorneys considered preeminent by their peers. ACTEC is considered to be the "Oscars®" for estate planning attorneys. Matt is Board Certified in Estate Planning Law*. Additionally, Matt recently completed a semester as an adjunct professor of law at the University of California, Irvine School of Law, where he taught Wills & Trusts. Matt is AV® Preeminent™ rated by Martindale-Hubbell, was named in OC Register Metro's annual "40 Under 40" issue in 2011, and has been named a "Southern California SuperLawyers-Rising Star" or "Southern California Super Lawyer" by Los Angeles magazine every year since 2008, and has been included in the Top 50: Orange County Super Lawyers list every year since 2016. Matt has been quoted twice in the Wall Street Journal, twice in the Orange County Register, and in various other publications. Matt is also a frequent speaker and author on advanced estate planning, tax, and philanthropy topics.

Greg Custer, CTFA, TEP

Executive Vice President, Whittier Trust, Newport Beach, California

Greg Custer is an Executive Vice President and Manager, Orange County, Administration in Whittier Trust's Costa Mesa office. Greg provides client administrative services to a wide range of client

SPEAKERS

profiles with a focus on the very high net worth individual. He advises clients on matters ranging from estate plans, gifting, and real estate, to various concierge services. Greg received his Bachelor of Arts degree in Business Administration and his Bachelor of Science degree in Economics from the University of Puget Sound. He is a graduate of Cannon Financial Institute's Trust School and holds the Certified Trust and Financial Advisor (CTFA™) designation. Greg is on the board of YMCA of Orange County, Orange Sherriff's Advisor Council is also a Director for The Tournament of Roses and has served as a chair on several committees most recently overseeing the television stations for the parade.

Jere Doyle, JD
Senior Vice-President, BNY Mellon,
Boston, Massachusetts

Jere Doyle is an estate planning strategist for BNY Mellon Wealth Management and a senior vice president of BNY Mellon. He has been with the firm since 1981. Jere is admitted to practice law in the Commonwealth of Massachusetts and before the United States District Court, United States Court of Appeals (First Circuit) and the United States Tax Court. He formerly served as a member of the Massachusetts Joint Bar Committee on Judicial Appointments. He is the editor and co-author of many texts published by Massachusetts Continuing Legal Education. Jere is a lecturer in law in the Graduate Tax Program at Boston University School of Law. Jere received a LL.M. in banking law from Boston University Law School, a LL.M in taxation from Boston University Law School, a juris doctor from Hamline University Law School and a bachelor's degree from Providence College. He is a member of the American Bar Association, Massachusetts Bar Association, Boston Estate Planning Council and the Essex County Bar Association. He served as president of the Boston Estate Planning Council and currently serves as a member of its Executive Committee and was a 20-year member of the Executive Committee of the Essex County Bar Association. He was named as the 2009 Estate Planner of the Year by the Boston Estate Planning Council. Jere has spoken at numerous professional education programs throughout the country on various topics, been quoted in numerous business publications and has appeared on CNBC, MSNBC and CNN.

Wendy Goffe, JD
Partner, Stoel Rives, Seattle, Washington

Wendy Goffe has more than 25 years of experience counseling clients on estate planning issues. Before joining Stoel Rives, Wendy was a shareholder at Graham & Dunn PC and an attorney at Bogle & Gates. Her experience includes advising clients on matters including probate and trust administration, estate and gift taxation, charitable giving and nonprofit trusts and corporations, family-owned business succession and issues concerning unmarried couples. Wendy has extensive experience preparing prenuptial, postnuptial and cohabitation agreements. Wendy is a regular speaker at local, regional and national events addressing a number of estate planning topics. She has also been interviewed by and written for

many national publications. Wendy was previously a contributor to Forbes.com, and her articles can be found here.

Carsten Hoffmann, ASA, TEP
Managing Director, STOUT, Irvine, California

Carsten Hoffmann is a Managing Director in the firm's Valuation Advisory group. Carsten has more than two decades of valuation expertise and is a recognized expert on a broad range of complex valuation issues related to estate and gift tax, income tax, litigation support and dispute resolution – including the quantification of discounts for lack of control and lack of marketability pertaining to business and real property interests. As a leader in the valuation industry, Carsten has testified in U.S. Tax Court as a valuation expert, has authored a number of articles on a wide range of valuation topics, and regularly presents on valuation issues nationally. Carsten co-leads Stout's Trust & Estate Valuation practice and is head of Stout's Irvine, California office. Prior to joining Stout, Mr. Hoffmann was a Managing Director at FMV Opinions where he oversaw the operations of the Irvine, California office

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

Andrew M. Katzenstein is a partner at Proskauer Rose LLP, practicing out of the Los Angeles office. Andy's practice involves estate, gift, and generation-skipping tax planning, income tax of trust planning, charitable tax and administrative matters, probate and post-death administration of living trust matters, and fiduciary litigation. He graduated from the University of Michigan in 1979 with high honors, and received his J.D. from the University of Michigan Law School in 1982 with distinction. In 1990, Andy received his LL.M in Taxation from the University of San Diego School of Law. Andy currently teaches Estate and Gift Tax at USC Law School, and taught Estate and Gift Tax previously for 18 years at UCLA School of Law. He has also taught at the University of San Diego and Golden Gate University LL.M programs. Andy is a member of the California and New York State Bars and the American College of Trust and Estate Counsel.

Jonathan C. Lurie, JD, ACTEC
Partner, Venable, LLP, Los Angeles, California

Jonathan Lurie brought a solid reputation to Venable LLP's Tax and Wealth Planning Practice when he joined the firm in late 2016 from McDermott Will & Emery LLP. An American College of Trust and Estate Counsel Fellow, he focuses his practice on representing an eclectic mix of clients in international and domestic tax and estate planning and trust administration. A native South African, he speaks Afrikaans and maintains a law license in that country. Jonathan has practiced law in South Africa and the United States. He attended university and law school in Johannesburg, South Africa, and is admitted to practice law in the Republic of South Africa and Kingdom of Lesotho, in addition to California.

SPEAKERS

R. Hugh Magill, JD **Chief Fiduciary Officer & Global Director of Trust Service,** **Northern Trust, Chicago, Illinois**

Hugh Magill is Vice Chairman of The Northern Trust Company. Prior to joining Northern Trust in September, 1989, Hugh practiced law privately in Chicago, and worked in the Trust Department at The First National Bank of Chicago where he served as Assistant to the Chief Investment Officer. Hugh is licensed to practice law in Illinois and Minnesota and admitted to practice before the United States Tax Court. He is a Fellow of the American College of Trust and Estate Counsel and a faculty member of the American Bankers Association National Trust School. He has lectured for the American College of Trust and Estate Counsel, the Heckerling Institute, the Notre Dame Institute, the Kasner Institute, the Northwestern University Center for Family Enterprise, regional bar associations and estate planning councils, and Northern Trust on estate and charitable planning, trust management, family governance, and fiduciary risk management. He is a member of the Chicago, Illinois and American Bar Associations, the Chicago Estate Planning Council, and the Christian Legal Society. He is a trustee of the Covenant Board of Pensions and Benefits, and he serves on the Boards of the Block Museum of Art, The Chicago Sunday Evening Club and several foundations. He serves on the Editorial Board of Trusts & Estates magazine, has authored articles for Trusts & Estates, Trust & Investments, and Wealth magazines, ACTEC Law Journal and in 2017 was inducted into the NAEPC Estate Planning Hall of Fame where he holds the designation of Accredited Estate Planner® (Distinguished).

William Meyer **Founder & Managing Principal, Social Security** **Solutions, Leawood, Kansas**

Throughout his career, William Meyer has looked for new ways to deliver higher quality advice to people in retirement. He has a unique combination of experiences in leading the design and launch of innovative client centric services and products, as well as leveraging technology in service offerings. Early in Bill's career, he learned financial planning techniques for the affluent, and has strived to apply those insights to all households regardless of wealth. He has a track record of successfully developing products and services in executive leadership roles at H&R Block, Advisor Software, and Charles Schwab.

Shaun McNaughton, JD, MA **Brown & Streza LLP, Irvine, California**

Shaun solves estate planning problems for high-net-worth individuals, families, and business owners. Many of those problems relate to income tax, estate tax, and California property tax issues, and risk exposure. He implements advanced planning techniques that reduce these taxes and risks, thereby increasing amount passing to family and charity. Shaun earned undergraduate degrees (mathematics and philosophy) from the University of California, San

Diego; a master's degree in philosophy (magna cum laude) from Biola University; and his Juris Doctor, from Chapman University School of Law, where he earned an Emphasis in Taxation, completing more tax courses than any Juris Doctor candidate in the history of the law school, and receiving CALI Excellence Awards for earning the highest marks in several courses. While in law school, the Honorable Tom Campbell, Dean of Chapman University School of Law and former U.S. Congressman, chose Shaun as his research assistant for substantial work for his law review article on the severability of statutes ("Severability of Statutes," 62 Hastings L. J. 1495 (2011)), a legal topic that was at the forefront of the debate whether the Affordable Care Act ("Obamacare") was constitutional. In addition, for another article with Dean Campbell, Shaun applied a branch of higher mathematics (known as "topology") to models of competition in antitrust law. Shaun is licensed to practice law in California and is also admitted to practice before the United States Federal Court. He lives in Newport Beach where, in his spare time, frequently can be found on a paddle board on Balboa Island or reading everything he can get his hands on: technical tax treatises and journals, analytic philosophy and theology, selected areas of physics, and economics.

Tabetha M. Peavey, JD **Associate, Venable, LLP, Los Angeles, California**

Tabetha Peavey, an associate in Venable's Tax and Wealth Planning Practice in the Los Angeles office, focuses her practice on advising individuals, nonprofits, cooperatives, and businesses on all aspects of income, business, and property tax planning. Tabetha has supported cases involving income taxation of nonresident aliens, non-marital support rights, and property tax reassessment. She has advised a solar cooperative on possibly attaining a 501(c)(12) status, a clinic's 501(c)(3) clients on the Unrelated Business Income Tax and the maintenance of their 501(c)(3) statuses, and a client on corporate governance issues. Tabetha also has experience setting up private trust companies. During law school, Tabetha served as a judicial extern to The Honorable Harry Pregerson of the United States Court of Appeals for the Ninth Circuit of California and as a judicial extern to The Honorable Harold Baer, Jr. of the United States District Court in the Southern District of New York.

John W. Prokey, JD **Partner, Ramsbacher, Prokey, Leonard, LLP,** **San Jose, California**

As the managing partner of the firm, John Prokey leads a diverse practice emphasizing estate and wealth planning, trust administration, and tax controversy for high net worth individuals, families, and closely held business owners. As part of his continuing education pursuits, John has been a frequent author and presenter for numerous tax and estate planning conferences. His most recent speaking engagements include the California Society of CPAs Advanced Estate Planning Institute, the Annual Estate Planning Symposium and 2014 Tax Update and Planning Conference, the 2015 AICPA Advanced Estate Planning Conference, the San Di-

SPEAKERS

ego Tax & Estate Planning Forum, the Hawaii Tax Institute, CEB/UCLA Estate Planning Conference, CEB Estate Planning Annual Recent Developments Conference, and the USC Tax Institute. In addition, he represented the State Bar of California in Washington, D.C. for several years in presenting proposed federal tax legislation and regulatory changes. John is a Fellow of the American College of Trust and Estate Counsel. He is also an active member of the California State Bar. John is currently a member of the Trusts and Estates Section Executive Committee and is a former member of the Taxation Section Executive Committee. He chaired the Estate and Gift Tax Sub-Committee from 2004-2005. In addition, John is a member of the Santa Clara County, Silicon Valley, and American Bar Associations.

Gregory Singer, MBA
Senior Vice-President & Investment Director, Capital Group Private Client Services, New York, New York

Greg is a Senior Vice President and Investment Director for Capital Group Private Client Services. Before joining our firm in 2012, he spent seven years at Bernstein Global Wealth Management, where he was a senior managing director and head of the Wealth Management Group, with responsibility for investment planning and asset allocation. Prior to that, he held strategic planning and marketing roles at PepsiCo and was an analyst at Lehman Brothers. He has an MBA in finance from Northwestern University, along with a BS in finance and BAS in computer science from the University of Pennsylvania. Greg is also a member of the investments editorial board for Trusts & Estates magazine, and is based in our New York office.

Paul Taylor, JD
Partner, Borden Ladner Gervais LLP, Ottawa, ON, Canada

Paul W. Taylor is a partner in the Ottawa office of Borden Ladner Gervais LLP. Paul's practice focuses on issues relating to trust, estate, and incapacity planning and administration, as well as related tax issues. Paul has a wide range of experience in this area, including advising financial institutions, planning for individuals with cross-border, high value and complex assets, working with clients to provide for beneficiaries with disabilities, and preparing, amending, and interpreting trusts.

Michele Vives
Vice President, Douglas Wilson Companies, San Diego, California

In her role as Vice President, Michele provides real estate development and advisory services for Douglas Wilson Companies and its clients. In her career, Michele has been directly involved in the development of over 3 million square feet of master planned communities, office, retail, hotel, and senior living projects with a combined value of over \$1 billion. Her experience includes: project feasibility analysis and due diligence, land procurement, community

outreach, entitlement processing, contract negotiations, business development, and proposal management. Prior to joining DWC, Michele acted as Development Manager for a venerable San Diego architectural firm and during her tenure as Business Development Manager for a major developer across the Western United States, she authored over 40 developer-led P3 real estate proposals that led to the construction of 1.8 million square feet of office, research, residential, and retail projects. Michele earned her Bachelor of Science in Industrial Psychology from Illinois State University and her Bachelor of Science in Accounting from the University of Phoenix.

Douglas Wilson
Chairman and CEO, Douglas Wilson Companies, San Diego, California

Douglas Wilson brings nearly 35 years of experience in problem resolution, development, and real estate management to his Companies' clients. During his career, Doug has overseen the development and management of nearly \$15 billion in assets and has served as a Court-Appointed Fiduciary for over 1,200 State and Federal Court matters, located in 35 states. Prior to founding Douglas Wilson Companies in 1989, he was the managing general partner of the company that developed Symphony Towers, a \$160 million, 1.2 million square foot office and hotel complex; one of downtown San Diego's largest mixed-use projects of its kind. Doug holds a Bachelor of Arts degree from the University of Denver. He has authored articles for general news and business publications and is often a featured speaker at various business and civic meetings and seminars.

Kristin Yokomoto, JD, MBA, LL.M., TEP
Partner, Albrecht & Barney, Irvine, California

Kristin Yokomoto focuses on estate planning, trust administration and business succession planning. She has background in venture capital financing and mergers and acquisitions. Ms. Yokomoto has been practicing law for twenty years and prior to that, was a financial analyst for a Fortune 500 company. She is a member of Wealth-Counsel, LLC, a national organization of estate planning lawyers, ElderCounsel, LLC, a national organization of elder law lawyers, and the Trusts and Estates and Elder Law Sections of the Orange County Bar Association. She is the Secretary and a member of the Board of Directors of STEP-Orange County, a national and international organization of trust and estate practitioners that strives to provide education to lawyers, accountants and investment advisors. Ms. Yokomoto earned a B.A. degree from the University of California Santa Barbara, an M.B.A. degree from the University of Arizona, a J.D. degree from the University of Arizona School of Law, and LL.M degrees in Taxation from San Diego University School of Law and Chapman University School of Law.

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*Your client now has
a lot more money.*

*And a lot more
questions.*

We know, because we know you well.

*Knowing our clients well gives us the insight to help with their wealth —
and their lives. Business transitions between generations can take unexpected
turns, which is why we offer solutions to meet the goals of all individuals
involved. Find out how strong relationships lead to 96% client satisfaction.*

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BNY MELLON
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BRIDGEFORD[®]

Trust Company

Delivering Direction and Control

Bridgeford Trust Company delivers tremendous direction and control to settlors and beneficiaries of trusts, as well as their advisors, through access to South Dakota's industry leading modern trust laws.

Built around true independence and collaboration, Bridgeford Trust provides trust and fiduciary services to domestic and international families across the country and around the world.

South Dakota Advantage

- Community Property Trusts
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- Directed Trusts
- Domestic Asset Protection Trusts
- Federal and State Tax Planning
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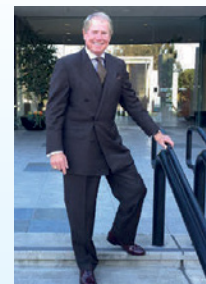
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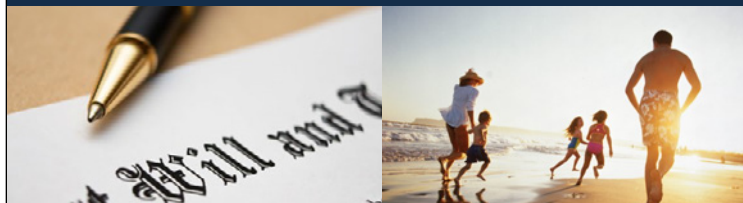
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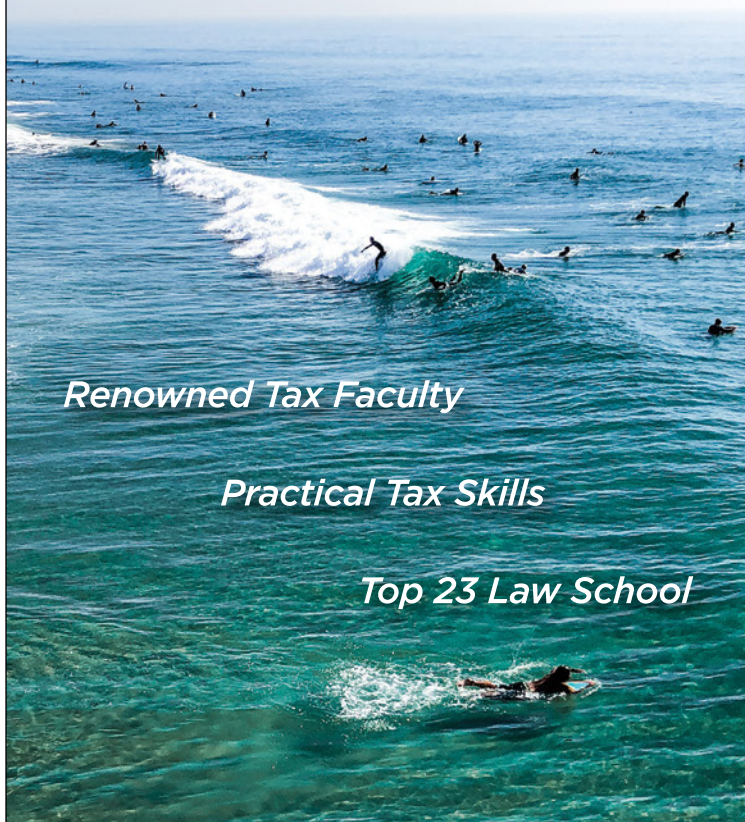


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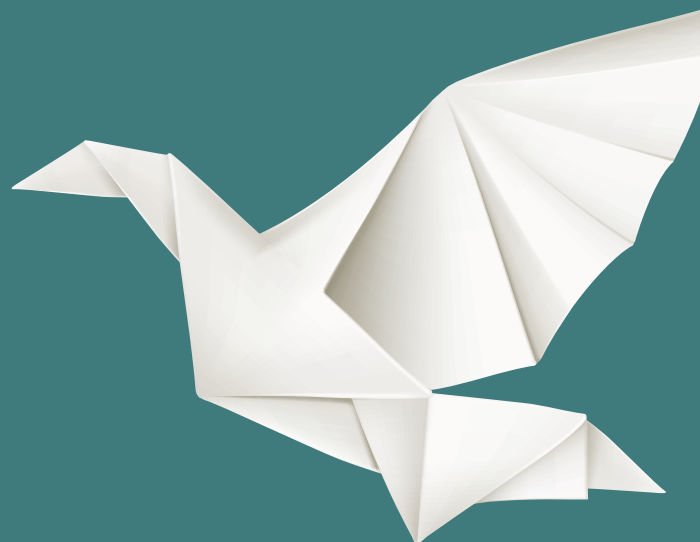
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APRIL 22, 2020

11:30am to 1:00pm

*How to Change an Irrevocable Trust
and Choose the Jurisdiction for
Decanting a California Trust*



Laura Zwicker
Greenberg Glusker

JUNE 24, 2020

11:30am to 1:00pm

*Planning for Families Complicated by
Divorce, Re-Marriage, Step-Progeny,
and Dysfunction*



Rebecca O'Toole
Withers Worldwide



Jennifer McGibbons
Sullivan McGibbons
& Associates

AUGUST 26, 2020

11:30am to 1:00pm

*Innovative Solutions Incorporating
Legal Strategies & Insurance*



Robert Larsen
The Rushmore Group

OCTOBER 28, 2020

11:30am to 1:00pm

*Post-Death Administration Traps
to Mitigate*



Speaker pending confirmation

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2020 STEP OC INSTITUTE — AGENDA AT A GLANCE

Day 1: Monday, February 3, 2020

7:00am

Registration, Breakfast and Exhibits

8:00am

Opening Remarks & Announcements

Greg Custer, STEP Orange County Chair
Whittier Trust, Newport Beach, California

8:15am

What's in it For Me? Income Tax Planning for Irrevocable Trusts

Matt Brown, Partner, and Shaun McNaughton
Brown & Streza LLP, Irvine, California

9:15am

Guns, Wine and More: Planning for Unexpected Assets

Wendy Goffe, Partner, Stoel Rivas LLP, Seattle, Washington

10:15am

Break & Exhibits

10:30am

Hot Topics in Estate Planning

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

11:30am

It's All in the Family...What's a Family?

R. Hugh Magill, Chief Fiduciary Officer & Global Director of Trust Service, Northern Trust,
Chicago, Illinois

12:30pm

Break for Lunch Set-Up

12:45pm

Luncheon Presentation – Defining the Future: Investment Opportunities Transforming the Way We'll Live

Greg Singer, Senior Vice-President & Investment Director
Capital Group Private Client Services, New York, New York

2:00pm

Properly Identifying and Valuing Assets for Transfer Tax Purposes

Carsten Hoffmann, Managing Director, Stout Risius Ross, LLC, Irvine, California
John Prokey, Partner, Ramsbacher, Prokey, Leonard, LLP, San Jose, California

3:00pm

Break & Exhibits

3:30pm

Why Naming the Right Successor Trustee is of Utmost Importance

Richard Albrecht, Founding Partner and Kristin Yokomoto, Partner
Albrecht & Barney, Irvine, California

4:30pm

Life Insurance Planning After Tax Reform

Lawrence Brody, Senior Counsel
Bryan Cave Leighton Paisner, St. Louis, Missouri

5:30 pm

Cocktail Reception

Day 2: Tuesday, February 4, 2020

6:30am

Breakfast and Exhibits

7:00am

Remarks & Announcements

Greg Custer, STEP Orange County Chair
Whittier Trust, Newport Beach, California

7:15am

I.R.C. Section 2036 and Family Partnerships: How to Make Them a Good Fit

Jonathan Blattmachr, Principal
Pioneer Wealth Partners, New York, New York

8:15am

Canada-US Cross-Border Planning for Mobile Families

Paul Taylor, Partner, Borden Ladner Gervais LLP, Ottawa, ON, Canada

9:15am

Domestication of Foreign Trusts

Jonathan Lurie, Partner, and Tabetha M. Peavey
Venable, LLP, Los Angeles, California

10:15am

Break & Exhibits

10:30am

Income Tax Consequences of Funding Sub-Trusts

Jere Doyle, Senior Vice-President, BNY Mellon, Boston, Massachusetts

11:30am

Legacy Real Estate Solutions: Bringing Value to the Table

Douglas Wilson, Chairman and CEO and Michele Vives, Vice-President
Douglas Wilson Companies, San Diego, California

12:30pm

Break for Lunch Set-Up

12:45pm

Announcements & Exhibitor Drawings

1:00pm

Jon Gallo Memorial Lunch Presentation

The Water's Edge is Dangerous:

The New Paradigm in Cross Border Planning

Cynthia Brittain, Partner, BakerHostetler, Costa Mesa, California

2:00pm

Impending Social Security Reform and Important Claiming Strategies

William Meyer, Founder & Managing Principal
Social Security Solutions, Leawood, Kansas

3:00pm

Closing Remarks

Greg Custer, STEP Orange County Chair
Whittier Trust, Newport Beach, California