

# Thirty-fifth Annual Notre Dame Tax & Estate Planning Institute

*2009  
Tax  
Legislation?*



**Professor Regis W. Campfield  
and Frank S. Berall, Esq.  
Chairpersons**

**CENTURY CENTER  
South Bend, Indiana  
October 1-2, 2009**

# Thirty-fifth Annual Notre Dame Tax and

Thursday: 8.30 hours total, 1.00 ethics\*

**Thursday, October 1, 2009**

*FMV Opinions, Inc. is pleased to sponsor the Continental Breakfast*

7:55 a.m. **Welcoming Ceremonies** .....Hall A  
*Professor Regis W. Campfield, Dallas, Texas*

*Barnes & Thornburg LLP is pleased to be a sponsor of today's program*

8:00 a.m. **Current Cases with Planning Significance: Hot Topics and New Developments** .....Hall A  
*Professor Jeffrey N. Pennell, Atlanta, Georgia*

*Choose from the following sessions which are scheduled to run concurrently*

9:15 a.m. – *Coffee*

9:30 a.m. – *Session 2A*

**Do FLPs Still Make Sense in the Rapidly Changing Landscape? Revisions to § 2704 or New Regs Likely to Further Restrict FLP Discounts. New and Pending Cases Provide New Guidance. Act Now? Is Delay Perilous? Or Not to Worry?**

*Stephen R. Akers, Dallas, Texas*

10:15 a.m. – *Session 3A\**

**Ethics Issues for Estate Planners (includes Q & A)**

*Professor Jeffrey N. Pennell, Atlanta, Georgia*

11:15 a.m. – *Session 4A*

**What's Hot and What's Not in Life Insurance Planning: Income and Gift Tax Valuation of Transfers of Policies; Viatical and Life Settlements (Including the Income Tax Consequences); So-Called "Stranger Owned Life Insurance (SOLI) Arrangements", Including Both the Tax and the Economic Issues for Clients; Insurable Interest Issues Involving Irrevocable Insurance Trusts; "Changing" Unchangeable Irrevocable Life Insurance Trusts; "Rescuing" Failed Life Insurance Trusts; Other Items.**

*Lawrence Brody, St. Louis, Missouri*

12:00 p.m. – *Session 5A*

**Financed Net Gifts --- Making Net Gifts, and Lending the Trust the Funds to Pay the Tax: Alternative to Sales for Notes**

*David A. Handler, Chicago, Illinois*

12:30 p.m. – *Luncheon - No Speaker* .....Great Hall

*Fidelity Charitable Services is pleased to sponsor the Luncheon*

*Choose from the following sessions which are scheduled to run concurrently*

1:30 p.m. – *Session 7A*

**Impact of "Change" in the Political and Investment Climate on Life Insurance in Client Estate Plans: Policy Management; Role of Life Insurance; Approaches to Paying Premiums on Trust Owned Policies to Minimize the Gift and Generation-Skipping Implications; Choice of Policies**

*Lawrence Brody, St. Louis, Missouri*

2:15 p.m. – *Session 8A*

**A New Frontier? Retirement Plans in Marital Dissolutions after *Kennedy***

*Richard B. Urda, Jr., South Bend, Indiana*

3:00 p.m. – *Coffee*

3:15 p.m. – *Session 9A*

**Generation Skipping Transfer Tax Traps – and Solutions Revisited!**

*Diana S.C. Zeydel, Miami, Florida*

4:00 p.m. – *Session 10*

**What to Do When the Participant Dies: Disclaimers; Required Distribution for Year of Death; Executor's Role in Roth Re-Characterizations and Post Death Rollovers; New Beneficiary Rollovers and Beneficiary Roth Conversion; Estate Tax Valuation/Alternate Valuation Issues; Distributing the Benefits (Or the Plan Itself)**

*Natalie B. Choate, Boston, Massachusetts*

4:45 p.m. – *Session 11*

**Planning in Politically Uncertain and Economically Turbulent Times: The Perfect Storm**

*Jonathan G. Blattmachr, New York, New York, and Diana S.C. Zeydel, Miami, Florida*

9:15 a.m. – *Coffee*

9:30 a.m. – *Session 2B*

**Private Settlement Agreements: Is Virtual Representation a Virtue or a Virtual Reality Show? Should a Trustee Have to Sue the Trust's Entire Facebook? Testing the Limits of Necessary Parties. Does Resolution of Trust Issues Require the Animosity of Litigation?**

*Lyman W. Welch, Chicago, Illinois*

10:15 a.m. – *Session 3B*

**Practical Considerations and Drafting to Reflect Demographic Trends; Unintended Consequences (Repeal of State Death Tax Credit; Increased Exclusion); Decreased 706 Filings; Loss of Post Mortem Planning Expertise; Changes in Capital Markets and Prudent Investor Rule; GRAT's, IDGT's from a Fiduciary Perspective; Legacy Planning, Non-Traditional Families, Governance, Modification of Trustee Duties, Situs Shopping; Movement from Traditional Trusts, to Directed Trusts, to Enterprise Trusts; Drafting for Non-Diversified Plans; Minefield of Decoupling and State Tax Law**

*R. Hugh Magill, Chicago, Illinois*

11:15 a.m. – *Session 4B*

**Postmortem Elections and Strategies Increase in Importance as IRS Steps Up Estate Tax Audit Activity; Myriad Income, Gift, and Estate Tax Elections, Opportunities, and Audit Issues Following Death; Strategies for Avoiding the Minefield of Traps and IRS Attacks**

*Stephen R. Akers, Dallas, Texas*

12:00 p.m. – *Session 5B*

**Who Can Be Trustee or Co-Trustee? Matrix Analysis of Possible Estate Inclusion; How Savings Statutes or Savings Clauses Work**

*Mark Merric, Denver, Colorado*

1:30 p.m. – *Session 7B*

**Tax Tips, Traps, and Emerging Opportunities for Real Estate Owners in Troubled Times**

*John C. (Jack) Sawyer, Atlanta, Georgia*

2:15 p.m. – *Session 8B*

**RPM Annuity and Income Trusts—Great Alternative to Sales, GRATS and Even QPRTS: Transfer to Spouse of Annuity or Income Interest, Sell Remainder to Trust for Kids; Works like a GRAT or Like a GRIT (But No Mortality Risk and GST Exempt). Use Instead of a QPRT; Free of All QPRT Restrictions**

*David A. Handler, Chicago, Illinois*

3:00 p.m. – *Coffee*

3:15 p.m. - 4:00 p.m. – *Session 9B*

**Estate and Gift Tax Valuation: How the 'Black Box' Actually Works! Do the Conclusions in a Valuation Report Seem Arbitrary? Do the IRS Comments Seem Even More Arbitrary? Pressing Valuation Issues Facing Practitioners and the Financial Explanations That Support a Properly Conducted Valuation Analysis and Best Responses to Typical IRS Inquiries; Recent Court Decisions from a Valuation Expert's Viewpoint and Best Responses**

*Jeffrey M. Risius, Southfield, Michigan*

**5:45 p.m. Reception Follows at Tippecanoe Place (until 7:45 p.m.), 620 West Washington  
hosted by Stout Risius & Ross**

# Cre Dame Tax and Estate Planning Institute

Friday, October 2, 2009

The Northern Trust Company is pleased to be a sponsor of today's program

Friday: 7.6 hours  
Total Instruction: 15.8 hours  
including 1.00 Ethics\*

Choose from the following sessions which are scheduled to run concurrently

7:45 a.m. – Session 12A

**2010 Roth Conversions**

*Robert S. Keebler, Appleton, Wisconsin*

8:30 a.m. – Session 13A

**Case Studies: Best Use of Exclusion; Feeding of ILITS; Practical GST Planning; How Much Asset Protection Do You Need; When to Do GRATS, etc.**

*Charles D. (Skip) Fox IV, Charlottesville, Virginia*

9:15 a.m. – Coffee

9:30 a.m. – Session 14A

**Drafting IRA Benefits Trusts**

*John C. (Jack) Sawyer, Atlanta, Georgia*

10:15 a.m. – Session 15A

**Interest-Sensitive Planning Opportunities and Pitfalls**

*Diana S. C. Zeydel, Miami, Florida*

11:00 a.m. – Session 16A

**Asset Protection Planning**

*Mark S. Poker, Milwaukee, Wisconsin*

11:45 a.m. – Session 17A

**Lifetime Distribution Strategies Including How to Make Minimum Required Distributions, Using Special Deals for Employer Stock, Grandfather Rules, Rollover Pitfalls, Getting Ready for 2010 Roth IRA conversions, When to Take More than Required, How to Get the Most out of Participant's Plan "Basis"**

*Natalie B. Choate, Boston, Massachusetts*

7:45 a.m. – Session 12B

**Divorce and Non-Traditional Relationships in Family Business**

*Myron E. Sildon, Kansas City, Missouri*

8:30 a.m. – Session 13B

**Tax-Free Division: Family Business Succession Planning for the Dysfunctional Family; Difference Between "Tax Friendly" and "Tax Unfriendly" Structures; the Corporate Business Purpose; Strategic Points for the Planner**

*Michael V. Bourland, Fort Worth, Texas*

9:15 a.m. – Coffee

9:30 a.m. – Session 14B

**Planning Opportunities and Pitfalls When Exiting the Family Limited Partnership**

*Richard B. Robinson, Denver, Colorado*

10:15 a.m. – Session 15B

**Still Crummey After All These Years? Anatomy of a Crummey Power; Traps and Unanswered Questions**

*Donald O. Jansen, Austin, Texas*

11:00 a.m. – Session 16B

**Unraveling the Mysteries of Deferring Tax under § 6166; Alternate Valuation More Complicated Than Realized**

*Jonathan G. Blattmachr, New York, New York*

11:45 a.m. – Session 17B

**Financial Engineering in Turbulent Markets: Managing With Ugly Property; Using Capital Losses: Grossing Up Income and Maximizing Charitable Deductions; Cross Segregation Status in Estate Admin; Estate Collars**

*Robert S. Keebler, Appleton, Wisconsin*

12:30 p.m. Luncheon.....*Hall A*

**The View From Washington**

*John L. Buckley, Chief Tax Counsel, House Ways & Means Committee, U.S. Congress, Washington, D.C.*

1:45 p.m. – Session 21A

**The Use and Misuse of Marital Formulas**

*Charles D. (Skip) Fox IV, Charlottesville, Virginia*

2:30 p.m. – Session 22A

**Charitable Giving with Retirement Benefits: Why and How to Leave Benefits to Which Type of Charity; Using Charity to Solve Planning Problems; Lifetime Giving; the Super Complicated Rules for Getting Benefits to Charity via a Trust or Estate, Including New IRS Regulations on "Economic Effect"**

*Natalie B. Choate, Boston, Massachusetts*

3:15 p.m. – Coffee

3:25 p.m. – Session 23A

**Charitable Planning Potpourri: Tricks and Traps; Hot Topics and New Ideas Revisited**

*Lawrence P. Katzenstein, St. Louis, Missouri*

4:10 p.m. – Session 24A

**Starting Place in Asset Protection: Drafting Discretionary Dynasty Trusts**

*Mark Merric, Denver, Colorado*

1:45 p.m. – Session 21B

**Mom & Pop Want to Cut Hours But Not Pay! Closely-Held Business Deferred Comp Alternatives; § 409A**

*Donald O. Jansen, Austin, Texas*

2:30 p.m. – Session 22B

**Evil Twins of Tax Preparer Penalties and Circular 230**

*Jonathan G. Blattmachr, New York, New York*

3:15 p.m. – Coffee

3:25 p.m. – Session 23B

**Intentionally Defective Grantor Trusts**

*Mark S. Poker, Milwaukee, Wisconsin*

4:10 p.m. – Session 24B

**Reengineering Our Tax and Estate Planning Practices for Survival and Prosperity in an Uncertain Economy; How to Identify and Maximize Areas of Expertise, Strategic Alliances, Use of Technology, Client Selection Techniques, etc.**

*Michael V. Bourland, Dallas, Texas, Richard B. Robinson, Denver, Colorado, Myron E. Sildon, St. Louis, Missouri*

5:00 p.m. Adjournment

# FACULTY

**Stephen R. Akers** is a managing director of Bessemer Trust in Dallas, where he directs the estate and legacy planning practice for the Southwest Region. Past Chair of the State Bar of Texas Real Estate, Probate and Trust Law Section, he is the Chair of the American Bar Association's Section of Real Property, Trust and Estate Law. He is a Fellow of the American College of Trust and Estate Counsel and the Texas Bar Foundation and serves on the Advisory Committee to the Philip E. Heckerling Institute on Estate Planning.

**Frank S. Berall** is a partner in the Hartford law firm of Copp & Berall. He received his J.D. from Yale University School of Law and his LL.M. in taxation from NYU. He is Co-Chair of the Notre Dame Tax & Estate Planning Institute, has chaired four committees of the ABA Tax Section, three of the Probate and Trust Section, and two of the American College of Trust and Estate Counsel. He serves on the editorial boards of four publications and is a member of the International Academy of Estate and Trust Law, the American Law Institute and the American College of Tax Counsel. He is the co-author of two *Tax Management Portfolios* and has written over 100 articles on estate planning.

**Jonathan G. Blattmachr** is a partner in the New York law firm of Milbank, Tweed, Hadley & McCloy where he serves as Chair of the Trusts and Estates Department. He received his J.D. from Columbia School of Law, where he now serves as a lecturer-in-law. He is also an Adjunct Professor of Law at NYU in its Masters in Tax Program and a Fellow and former Regent of the American College of Trust and Estate Counsel. He is the co-author of over 300 articles and five books on estate planning topics and is Editor-in-Chief of *Conspectus Current*. He is also a co-developer of *Wealth Transfer Planning*, a software system for lawyers.

**Michael V. Bourland** is the founding shareholder of the Fort Worth law firm of Bourland, Wall & Wenzel, P.C. and is Board Certified in Estate Planning and Probate Law in Texas. He received his J.D. degree from Baylor University and his LL.M. in taxation from the University of Miami. He is a guest lecturer in estate planning at Baylor University School of Law and School of Business, the University of Texas School of Law, SMU Dedman School of Law, and The Center for American and International Law. He is the co-author of *Keeping Your Church Out of Court*, first and second editions.

**Lawrence Brody** is a partner in the St. Louis law firm of Bryan Cave. He received his J.D. from Washington University and his LL.M. from NYU. He is an Adjunct Professor at Washington University School of Law and a Visiting Adjunct Professor at the University of Miami School of Law. He is a Fellow of the American College of Trust and Estate Counsel and the American College of Tax Counsel. He has authored two *BNA Tax Management Portfolios* and two books for the National Underwriter Company.

**John L. Buckley** is the Chief Tax Counsel, Committee on Ways and Means, U.S. House of Representatives. During 1994, Mr. Buckley served as Chief of Staff for the Joint Committee on Taxation. From 1974 through 1993, Mr. Buckley participated in the drafting of all major Federal tax legislation as a member of the Office of Legislative Counsel. Mr. Buckley also serves as an Adjunct Professor at Georgetown Law Center.

**Professor Regis W. Campfield** is Institute Chairman and Professor Emeritus of Law and Marilyn Jeanne Johnson Distinguished Law Fellow Emeritus at SMU Dedman School of Law. He has taught at the law schools of Notre Dame and Virginia and practiced law in Cleveland. He is a past Regent of the American College of Trust and Estate Counsel and past Editor of its Probate Lawyer. He serves on the ACTEC Estate and Gift Tax Committee. He is also a Fellow of the American College of Tax Counsel and the International Academy of Estate and Trust Law. He is the co-author of *Estate Planning and Drafting, Taxation of Estates, Gifts and Trusts*, and CCH's *Fiduciary Tax Guide*.

**Natalie B. Choate** is of Counsel in the Trusts and Estates Department in the Boston law firm of Nutter McClennen & Fish LLP. She received her J.D. from Harvard University and is a Fellow of the American College of Trust and Estate Counsel. She is founder and former Chairman of the Estate Planning Committee of the Boston Bar Association and a Director of the Boston Estate Planning Counsel, which named her "Estate Planner of the Year." Her two books, *Life and Death Planning for Retirement Benefits* and *The QPRT Manual*, are leading resources for estate planning professionals.

**Charles D. (Skip) Fox, IV**, is a partner in the Charlottesville law firm of McGuire Woods LLP. He received his J.D. from the University of Virginia School of Law and is a Fellow of the American College of Trust and Estate Counsel. His extensive experience includes estate planning and administration and charitable organizations. He works with clients regarding planning for families with closely held businesses, including ownership succession issues; the use of family limited partnerships, limited liability companies, and other techniques to transfer wealth at significantly reduced transfer tax costs; and counseling on the appropriate use of family offices. He is a lecturer in law at the University of Virginia School of Law. He is the Chair of the editorial board of and writes a bi-monthly column for *Trust & Investments* and a semi-annual column for the CCH *Estate Planning Corporate Library*.

**David A. Handler** is a partner in the Trusts and Estates Practice Group of Kirkland & Ellis in Chicago. He is a Fellow of the American College of Trust and Estate Counsel, a member of the Chicago Estate Planning Council, the Professional Advisory Committee of the Chicago Trust and the Planned Giving Advisory Committee of WTTW 11/98.7WFMT (Chicago public broadcasting stations). He writes a monthly tax update column for *Trusts & Estates Magazine*, and is a co-author of the two-volume *Drafting the Estate Plan: Law and Forms* (CCH). He is a graduate of the University of Illinois (with highest honors in finance) and Northwestern University School of Law.

**Donald O. Jansen**, a retired partner of the Houston law firm of Fulbright & Jaworski, is currently Senior Tax Counsel, Office of the General Counsel, the University of Texas System. A Fellow of the American College of Trust and Estate Counsel and past Chair of the Life Insurance subcommittee of the Estate and Gift Tax Committee, he has been a contributing author and panelist for the *Keeping Current* tape series sponsored by the Society of Financial Services Professionals. Mr. Jansen received his undergraduate and law degrees from Loyola University (both with honors) and his LL.M. from Georgetown University.

**Lawrence P. Katzenstein** is a partner at Thompson Coburn, in St. Louis, concentrating his practice on charitable giving and the representation of exempt organizations. He has been retained by the IRS to provide continuing legal education programs to IRS estate and gift tax attorneys. A graduate of Washington University and Harvard Law School, he is an adjunct professor at the Washington University School of Law. He is former Chair of the ABA Tax Section's Fiduciary Income Tax Committee and current Chair of the Tax Section's charitable planning subcommittees. He is the creator of Tiger Tables actuarial software.

# FACULTY

**Robert S. Keebler**, CPA and MST, is a partner in Appleton, Wisconsin with Baker Tilley Virchow Krause LLP, and Chair of its Estate and Financial Planning Group. From 2003 to 2006, Mr. Keebler was named by *CPA Magazine* as one of the top 100 most influential practitioners in the United States. His practice includes family wealth transfer and preservation planning, retirement distribution planning and estate administration. Mr. Keebler frequently represents clients before the IRA National Office in the private letter ruling process and in estate, gift and income tax examinations and appeals, and has received more than 100 favorable private letter rulings including several key rulings of “first impression.” He is the Editor-in-Chief of CCH’s *Journal of Retirement Planning* and a member of CCH’s Financial and Estate Planning Advisory Board. Mr. Keebler is the author of over 75 articles and columns in the field of wealth transfer and taxation.

**R. Hugh Magill** is an Executive Vice President, Chief Fiduciary Officer and National Director of Trust Services at The Northern Trust Company, Chicago. He previously was in private law practice in Chicago. He is a faculty member of the American Banker’s Association National Trust School and lectures for the Illinois Institute for Continuing Legal Education, many Bar Associations, and Northern Trust on estate and charitable giving planning, trust administration and fiduciary risk management.

**Mark E. Merric**, a Denver lawyer, is also an Adjunct Professor of Taxation at the University of Denver, from which he holds a J.D. and Masters of Taxation degrees. He is active in the areas of domestic and offshore asset protection, domestic and international estate planning and business transactions.

**Professor Jeffrey N. Pennell** is the Richard H. Clark Professor of Law at Emory University School of Law in Atlanta. He received his J.D. from Northwestern University. He is the successor author of Casner & Pennell on *Estate Planning* and its annual supplements. He is the author of *Tax Management Portfolios on Transfer Tax Payment and Apportionment* and on the *Marital Deduction* and casebooks on *Income Taxation of Trusts, Estates, Grantors and Beneficiaries* and *Wealth Transfer Tax*. He is an Adviser to the American Law Institute’s *Restatement (Third) of Property – Wills and Other Donative Transfers* and is an Associate Reporter of its *Restatement (Third) of Trusts*.

**Mark S. Poker** is a partner in the Milwaukee law firm of Michael Best & Friedrich, serves as Chair of its Wealth Planning Services Practice Group, and is a member of the firm’s Health Care Practice Group. Mr. Poker has extensive experience in representing individuals and businesses in income and estate tax disputes with state and federal tax authorities. He is a graduate of Marquette University Law School J.D. and Georgetown University Law Center, LL.M. (with distinction), Taxation.

**Jeffrey M. Risius** is Managing Director of the Valuation and Financial Opinions Group at Stout Risius Ross, Inc., Southfield, Michigan, specializing in valuation, litigation advisory services, and mergers and acquisitions. Mr. Risius is a certified public accountant accredited in business valuation (CPA/ABV), and is a senior member of the American Society of Appraisers and a chartered financial analyst (CFA); past vice president of the Michigan chapter of the ESOP Association and former member of its Valuation Advisory Committee. He received his B.S. and M.B.A. from the University of Indiana. He is the author of *Business Valuation: A Primer for the Legal Profession*, published by the Business Law Section of the ABA.

**Richard B. Robinson** is a shareholder in the Denver law firm of Robinson Diss and Clowdus, P.C. He is a Fellow of the American College of Tax Counsel and the American College of Trust and Estate Counsel. His articles have appeared in *Journal of Taxation, Estate Planning, Colorado Lawyer, Taxes—The Tax Magazine, Practical Accountant, ALI-ABA Course Materials Journal, University of Miami Estate Planning Institute*, and *Journal of Taxation of S Corporations*. He is co-author of *Tax Planning for S Corporations*, and *Federal Income Taxation of Corporations*. Mr. Robinson has been a speaker at many seminars on federal taxation.

**John C. (Jack) Sawyer** is a member of the Wealth Planning and Exempt Organizations Groups in the Atlanta law firm of Alston & Bird. He concentrates his practice on estate and tax planning, including conservation easements and asset protection, estate administration, fiduciary and tax litigation, and exempt organizations. He received his J.D. from the University of Notre Dame and is a Fellow of the American College of Trust and Estate Counsel. He lectures frequently on estate planning, planned giving, conservation easements, and tax-exempt organizations.

**Myron E. Sildon**, of St. Louis, is Chairman of Sildon Law Group, The Center for Business Strategies, which specializes in fields relating to business law, including tax law, business succession, qualified plans, corporations, real estate, and estate planning. He is a Fellow of both the American College of Tax Counsel and the American College of Trust and Estate Counsel. He co-authored *A Practical Guide to Buy-Sell Agreements*, published by ALI-ABA, and his article on dealing with divorce in the family business was published in the July 2006 issue of *Estate Planning Magazine*.

**Richard B. Urda, Jr.** heads the Urda Professional Corporation, South Bend, Indiana. He graduated *summa cum laude* from Notre Dame and *cum laude* from the University of Michigan School of Law. He was named a 2004 Indiana Superlawyer for Employee Benefits. A Fellow of the American College of Trust and Estate Counsel and the Indiana Bar Foundation, he has served on the Indiana State Bar Association Probate, Trust and Real Property Section Board of Specialization, charged by the Indiana Supreme Court with certifying specialists in estate planning, trust and probate law.

**Lyman W. Welch** is a partner in the Chicago law firm of Sidley Austin LLP. He concentrates in all phases of trust and estate work, with special interests in advanced estate planning techniques, estate planning for executives and family business owners, counsel to trustees, bank trust departments, closely held corporations and charitable organizations. An adviser to *Restatement of Trusts (Third) Project*, Mr. Welch was the principal draftsman of both the Illinois Prudent Investor Act and the Illinois Total Return Trust Act. Mr. Welch was selected by *Worth Magazine* as one of the nation’s top 100 attorneys (2005 and 2006). He is a graduate of Knox College (cum laude) and Harvard Law School.

**Diana S.C. Zeydel** is a partner in the Miami law firm of Greenberg Traurig. She has significant experience representing high net worth individuals and families, focusing particularly on achieving intra-generational wealth preservation and business succession planning. Ms. Zeydel has assisted clients in litigated probate and trust matters, and represented clients before the Internal Revenue Service in matters involving complex estate and generation-skipping tax issues. She has particular experience in planning with life insurance and retirement assets. She received her B.A. (*summa cum laude*) and her J.D. from Yale University and her LL.M. from NYU. She is a Fellow and Regent of the American College of Trust and Estate Counsel. Ms. Zeydel is a frequent lecturer and author.



## PROGRAM LOCATION

The Institute will be held at South Bend's Century Center on the banks of the St. Joseph River in downtown South Bend, Indiana, at 120 South St. Joseph Street.

South Bend uses Eastern Daylight Time  
(same as New York City)

## Continuing Education Certification

For those attendees desiring certification of their attendance at the program, the Institute will provide attendance cards and will issue certificates of attendance. The program will afford 15.80 actual hours of continuing education including 1.00 hour of ethics. Each continuing education accrediting agency determines the number of hours it will accept for accreditation.

**Please let us know if your address changes**

## Registration

The fee for the Institute is \$645.00 if paid in advance (refundable if written notice of cancellation is received *not later than* September 25, 2009 by Regis W. Campfield, 7534 Oak Bluff, Dallas, Texas 75254), and \$675.00 if paid at the time of the Institute. Single day registration is \$345.00 (or \$360.00 at the door.) Sorry, no credit cards. The fee includes the continental breakfasts, refreshments, luncheons, the reception following the program on Thursday, and the lecture outlines. Questions? Telephone (214) 768-2592; FAX (972) 458-6928; email, rcampfie@mail.smu.edu.

## Audio CDs and Lecture Outlines

Audio CDs and lecture outlines may be ordered for \$645.00 by writing Professor Regis W. Campfield, 7534 Oak Bluff, Dallas, Texas 75254. Lecture outlines alone may be ordered for \$135.00 (and will be filled at the conclusion of the program based upon availability).

## Confirmations

Confirmations will not be mailed.

## Lodging

Limited lodging is available at group rates. Contact the hotels directly. (For lodging help, call 1-800-828-7881 (the Convention Bureau)). *Note: Conference registration is required for hotel group rates.*

## Football Game

We regret that the Institute cannot supply tickets to the Notre Dame - Washington game which follows the Institute on Saturday, October 3, 2009.

### Downtown

Marriott Hotel (\$114) ..... 574-234-2000  
Holiday Inn Downtown (\$90) . 574-232-3941  
Residence Inn (\$109) ..... 574-289-5555  
The Inn on W. Washington B&B (\$125)  
..... 877-232-5902  
Oliver Inn B&B (\$99) ..... 574-232-4545

### Suburban (North)

Comfort Suites (\$75) ..... 574-272-1500  
Hampton Inn (\$114) ..... 574-277-9373  
Hilton Garden Inn (\$129) ..... 574-232-7700  
Inn at St. Mary's (\$119) ..... 800-947-8627  
Ivy Court Inn (\$104) ..... 574-277-6500  
Jameson Inn (\$75) ..... 574-277-3211  
Suburban Extended Stay (\$63) .. 877-237-8208  
Waterford Estates Lodge (\$90) . 877-783-8496

### University Mall (Mishawaka)

Country Inn & Suites (\$85) .. 574-271-1700  
Courtyard (\$19) ..... 574-273-9900  
Fairfield Inn (\$80) ..... 574-273-2202  
Holiday Inn Express (\$93) ... 574-277-2520  
Residence Inn (\$109) ..... 574-271-9283  
SpringHill Suites (\$104) ..... 574-271-0832  
Varsity Club (\$89) ..... 574-277-0500

# REGISTRATION FORM

## Thirty-fifth Annual Notre Dame Tax & Estate Planning Institute

**Mail to: Professor Regis W. Campfield, 7534 Oak Bluff, Dallas, Texas 75254**

I plan to attend and enclose the \$645.00 fee (\$675.00 at the door). Fee includes continental breakfasts, luncheons, reception, and lecture outlines. Sorry, no credit cards.

Single Day Registration - \$345.00 (\$360.00 at door) Indicate Date:  Thur.  Fri.

Concurrent Sessions -- Pre-registration required:  
**Thursday, October 1st, (indicate choice):**

- 9:30-10:15 am FLP (2A)
- 9:30-10:15 am Private Settlements (2B)
- 10:15-11:15 am Ethics (3A)
- 10:15-11:15 am Demographic Trends (3B)
- 11:15-12:00 pm What's Hot/Life Insurance (4A)
- 11:15-12:00 pm Postmortem Elections (4B)
- 12:00-12:30 pm Net Gifts (5A)
- 12:00-12:30 pm Who Can Be Trustee (5B)
- 1:30-2:15 pm Change/Life Insurance (7A)
- 1:30-2:15 pm Real Estate (7B)
- 2:15-3:00 pm Divorce/Retire (8A)
- 2:15-3:00 pm RPM Annuity (8B)
- 3:15-4:00 pm Generation Skipping (9A)
- 3:15-4:00 pm Valuation (9B)

Concurrent Sessions -- Pre-registration required:  
**Friday, October 2nd, (indicate choice):**

- 7:45-8:30 am Roth Conversions (12A)
  - 7:45-8:30 am Family Business (12B)
  - 8:30-9:15 am Divorce/Case Studies (13A)
  - 8:30-9:15 am Tax-Free Division Bus Succession (13B)
  - 9:30-10:15 am IRA Benefits Trusts (14A)
  - 9:30-10:15 am Exiting Family Limited Partnerships (14B)
  - 10:15-11:00 am Interest Rate-Sensitive Planning (15A)
  - 10:15-11:00 am Crummey (15B)
  - 11:00-11:45 am Asset Protection (16A)
  - 11:00-11:45 am §6166; Alt Valuation (16B)
  - 11:45-12:30 pm Retirement Distribution (17A)
  - 11:45-12:30 pm Turbulent Markets (17B)
  - 1:45-2:30 pm Marital Formulas (21A)
  - 1:45-2:30 pm Deferred Comp Alternatives (21B)
  - 2:30-3:15 pm Charitable Giving Retirement Benefits (22A)
  - 2:30-3:15 pm Penalties and Circular 230 (22B)
  - 3:25-4:10 pm Charitable Planning Hot Topics (23A)
  - 3:25-4:10 pm Intentionally Defective Grantor Trusts (23B)
  - 4:10-5:00 pm Discretionary Trusts (24A)
  - 4:10-5:00 pm Reengineering Your Practice (24B)
- 12:30-1:45 pm **Friday Luncheon** John L. Buckley (26)  
 Yes  No

**Program to be modified to  
reflect 2009 tax legislation**

12:30-1:30 pm **Thursday Luncheon** - no speaker (25)  
 Yes  No

**IMPORTANT: Our mailing lists are being revised.**

- I cannot attend this year, but please keep me on your mailing list. Please send this form to Prof. Regis Campfield at the above address. *Please* notify us of subsequent address changes.

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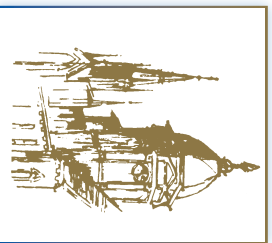
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