THE STATE BAR OF CALIFORNIA
THE ESTATE AND GIFT TAX COMMITTEE
OF THE TAXATION SECTION
PRESENTS

Earn 7.75 Hours MCLE Credit and Taxation Law Legal Specialization

THE TWENTY-SECOND ANNUAL

Estate & Gift Tax Conference

FRIDAY, FEBRUARY 28, 2014

Julia Morgan Ballroom
Merchants Exchange
465 California Street
San Francisco, CA
www.juliamorganballroom.com

Register Online: http://taxation.calbar.ca.gov

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Taxation Section
180 Howard Street
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The Twenty-Second Annual Estate and Gift Tax Conference

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REGISTRATION FORM

Note: One registrant per form. Photocopies may be used.

Bar Number: ______________________________

Name: ______________________________

Firm: ______________________________

Firm Address: ______________________________

City, State: ____________________ Zip Code: ____________________

Phone Number: ____________________ Fax Number: ____________________

Email Address: ______________________________

(Required for email confirmation)

Program package includes 7.75 hours of MCLE and legal specialization credits, continental breakfast and lunch.

PRE-REGISTRATION FEES (check the appropriate circle)

o **$295** Taxation Section Members

o **$370** Non-Section Members (includes enrollment in the Taxation Section for 2014)

o **$370** After February 21, 2014 (2014 Section Membership not included)

GOVERNMENT ATTORNEYS: (check the appropriate circle)

o **$195** Taxation Section Members

o **$270** Non-Section Members (includes enrollment in the Taxation Section for 2014)

o **$270** After February 21, 2014 (2014 Section Membership not included)

**Onsite registration is $370 for Section Members and for Non-Section Members

COURSE MATERIALS

Registrants will receive course materials on a USB flash drive at no additional charge. Course materials also may be downloaded from the meeting website at no fee. Optional printed 2014 Estate and Gift Tax Conference course materials may be purchased for $25 a set.

PRINTED VERSIONS ARE PRE-ORDERS ONLY. PRINTED MATERIALS ARE NOT AVAILABLE FOR PURCHASE AFTER FEBRUARY 21, 2014

o **$25** Printed Materials

AMOUNT ENCLOSED OR TO BE CHARGED **$**____________

CREDIT CARD INFORMATION (VISA/MasterCard Only)

I authorize the State Bar of California to charge my program registration to my VISA/MasterCard account. (No other credit card will be accepted.)

Account Number: ______________________________

(Visa or MasterCard only)

Expiration Date: ______________________________

Cardholder's Name: ______________________________

Cardholder's Signature: ______________________________

Deadline: In order to pre-register, your form and check, payable to the State Bar of California, or credit card information, must be received by February 21, 2014.

Register Online: http://taxation.calbar.ca.gov

Mail To: Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105.

Fax To: Program Registration at 415-538-2368. In order to fax your registration, credit card information is MANDATORY. ***(Photocopies of checks will NOT be accepted.)***

The State Bar of California and the Taxation Section are approved State Bar of California MCLE providers.

Register Online http://taxation.calbar.ca.gov

PROGRAM SCHEDULE

FRIDAY, FEBRUARY 28, 2014

8:00 a.m. — *Registration & Continental Breakfast*

8:30-10:00 a.m.

Simplicity Lost – Drafting and Planning After ATRA

ATRA's affect on transfer tax planning and drafting goes far beyond planning for the extraordinarily wealthy. Practitioners must consider the changed tax landscape and how it impacts clients. The speakers will focus on ATRA provisions that affect drafting and planning, including tax rates, transfer tax exemptions, portability, planning opportunities, and trust administration.

Specialty Credit: Tax: Individual Income Tax; CA Taxes; Estate, Gift Tax and Estate Planning
Trust & Estates: Estate Planning; Estate and Gift Tax Preparation & Audit

Speakers: John Prokey
Philip Feldman

10:00-10:15 a.m.

Break

10:15-11:45 a.m.

Fireside Chat with District Counsel and the Estate and Gift Branch Chief

The panel will discuss what's new at counsel's office and in the nation's capital. There will also be a focus on legislative and case law developments.

Specialty Credit: Tax: Individual Income Tax; Estate, Gift Tax and Estate Planning
Trust & Estates: Estate Planning; Estate and Gift Tax Preparation & Audit

Speakers: Donna Herbert, IRS Senior District Counsel
James F. Hogan
Robin Klomparens

11:45-12:00 noon

Break

12:00-12:45 p.m.

Ethics: A review of the revised Circular 230 by an IRS Estate Tax Group Manager

Review some of the provisions of the Circular 230 with an emphasis on Estate and Gift Tax practitioners. What sections do you want to make sure you are familiar with before beginning the exam? How should I respond if I am asked for documents that are not in my possession?

Specialty Credit: Ethics: Estate, Gift Tax and Estate Planning; Tax Ethics of Tax Practice
Trust & Estates: Estate Planning; Estate and Gift Tax Preparation & Audit

Speaker: Kyle Martin

12:45-1:45 p.m.

How Do I Value that Picasso?

Art appraisers at Bonham's will discuss the techniques used in valuing artwork. And what about the IRS art panel do I need to know? The panel will also focus on IRS attacks and taxpayer strategies.

Specialty Credit: Tax: Estate, Gift Tax and Estate Planning
Trust & Estates: Estate Planning

1:45-2:45 p.m.

5 Things You Need to Know about CRTs

The panel will discuss modern uses of charitable remainder trusts (CRTs) and why they are so compelling today from a financial and estate planning standpoint. The panel will discuss how CRTs are used with different types of assets like artwork, IRAs and real property, etc., what CRT structures to consider, and how CRTs can be used to avoid the 3.8% Medicare surcharge in the future. The discussion will include identifying and avoiding the "self-dealing" traps that you didn't know existed, dealing with encumbered property and the debt-financed income issues, correcting non-conforming CRTs, fraudulent conveyance issues and the unresolved reporting issue dealing with non-U.S. hedge fund investments.

Specialty Credit: Tax: Individual Income Tax; Estate, Gift Tax and Estate Planning
Trust & Estates: Estate Planning

Speakers: Paul Lee
Dennis Leonard

2:45-3:00 p.m.

Break

3:00-4:00 p.m.

Lessons from Hollywood: Estate Planning in TV and Movies

Scientific studies have shown that stories can be one of the most effective means to communicate complex tax and estate planning strategies. And, outside of your own personal experiences, some of the very best stories can be found in TV shows and movies. This presentation will evaluate a wide variety of TV programs and movies, such as Downtown Abbey, Modern Family and The Godfather, to help explain everything from the importance of healthy, family governance to trusting your spouse with portability of the estate tax exemption.

Specialty Credit: Tax: Estate, Gift Tax and Estate Planning
Trust & Estates: Estate Planning

Speakers: Justin T. Miller

4:00-5:00 p.m.

2014 Estate and Gift Tax—Questions and Answers

Philip Feldman, Kyle Martin and other panelists will review highlights of Estate and Gift Tax Law in 2014 and answer any of the attendees questions.

Specialty Credit: Tax: Estate, Gift Tax and Estate Planning;
Tax Exemption Organization
Trust & Estates: Estate Planning, Estate and Gift Tax Preparation & Audit

Speakers: Phil Feldman
Kyle Martin

REGISTRATION INFORMATION

CANCELLATIONS/REFUND POLICY:
Cancellations and requests for refunds must be received in writing no later than Friday, February 21, 2014 and are subject to a $25 service charge. Refunds will not be available after Friday, February 21, 2014.

QUESTIONS:
For registration information call (415)538-2508. Telephone registrations will not be accepted. For program content and/or Section information call (415)538-2580.

Registration Early Bird Deadline: Friday, February 21, 2014.

SPECIAL ASSISTANCE:
For special assistance, please call (415) 538-2580.

ON-SITE:
On-site registration will be on a space available basis. Call to confirm space availability.