

REGISTRATION

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Please enroll me in the 31st annual Kansas City Estate Planning Symposium, April 26-27, 2012, at the Overland Park Convention Center, 6000 College Blvd., Overland Park, Kansas.

Please Check the appropriate box:

- \$345 two day seminar - with printed material
- \$320 two day seminar - electronic material only
- \$295 one day only - with printed material
- \$270 one day - electronic material only
 - Thursday, April 26th Only
 - Friday, April 27th Only

NOTE: Registrations received after April 16, 2012 including walk-in enrollments will be required to pay the "hard copy" price and will receive the "hard copy" course materials.

- I cannot attend the seminar but I would like an electronic copy of the course material for \$100 each. Enclosed is \$ _____ for _____ copy(ies).

Identification (Please check all that apply):

- Attorney CFP Consultant
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Other (please specify) _____

Registration Information:

Attendee Name (please print) _____

Firm _____

Address _____

City, State, ZIP _____

Firm or Company Phone _____

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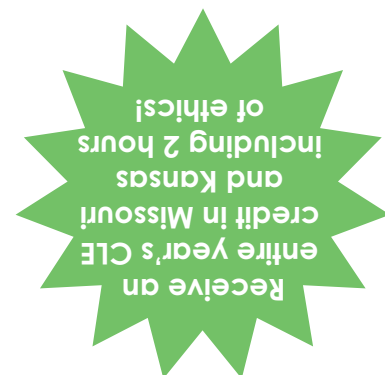
No admission ticket or confirmation will be sent. Please pick up materials at the registration desk on the day of the program. Pre-registration is encouraged. Walk-in enrollments will be required to pay the "hard copy" price and will receive the "hard copy" course materials.

Check Payment: Make checks payable to Kansas City Estate Planning Symposium and mail along with this form to: Continuing Legal Education, UMKC School of Law, 5100 Rockhill Road, Kansas City, MO 64110-2499. If you have any questions please consult our web page at www.kceps.org or call (816) 235-1648. Relay Missouri: 1-800-735-2966(TT) or 1-800-735-2466 (voice).

KCEPS Cancellation and Refund Policy: Cancellations received by 5 p.m. April 20, 2012 will be refunded. Due to advance commitment requirements, cancellations received after 5 p.m. April 20, 2012 will receive the course materials but no refund. For more information please contact our office at (816) 235-1648.

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31st Annual Kansas City Estate Planning Symposium



www.kceps.org
 Thursday, April 26, 2012 and Friday, April 27, 2012

In cooperation with the Estate Planning Society of Kansas City, the Financial Planning Association of Greater Kansas City, and the University of Missouri-Kansas City School of Law

Overland Park Convention Center
 6000 College Boulevard
 Overland Park, Kansas 66211

CLE Credit hours: Missouri 15.6 hours includes 2.0 hours ethics (April 26 - 7.6 hours and April 27 - 8.0 hours includes 2.0 ethics); Oklahoma & Nebraska CLE credit pending in Kansas & Missouri CFP & CPE Credit pending approval CPE Credit: 15.5 (13.5 plus 2.0 ethics) Symposium Chairperson Susan B. Teson • UMB Bank, n.a. • Kansas City, Missouri

Please save the date for the 2013 Symposium—April 25-26, 2013.

PROGRAM SCHEDULE

Thursday, April 26, 2012

7:30 AM	Registration and Continental Breakfast
8:15 AM	Welcome and Introductory Remarks
8:30 AM	<p>Mending Problem Wealth Transfer Strategies</p> <p>GRATS, installment sales and QPRTs often transfer wealth in a tax-efficient manner. Sometimes, they may not yield the expected results. Unsuccessful economic performance, changes in circumstances, or drafting errors - these events may require an "exit" strategy. This program discusses various exit strategies and planning for an exit strategy before problems arise.</p>  <p>John F. Bergner • Winstead PC • Dallas, TX Mr. Bergner has been with Winstead PC for more than 25 years and serves as chairman of the wealth preservation practice group. He is a visiting adjunct professor at the University of Miami Law School. He earned a B.B.A. and J.D. from Washburn University and an M.L.T. from Georgetown University Law Center.</p>
9:20 AM	<p>Use of Irrevocable Income-Only Trusts in Elder Law Planning</p> <p>Yes, You can Have Your Cake and Eat It Too</p> <p>One of the most valuable tools in the arsenal of the elder law attorney is the income-only trust. Mr. Krooks will discuss the types of clients for whom this trust is most appropriate. In addition, he will examine the pertinent provisions of properly drafted income-only trusts.</p>  <p>Bernard A. Krooks • Littman Krooks LLP • New York, New York Mr. Krooks is a founding partner of the law firm Littman Krooks LLP and Chair of its Elder Law and Special Needs Department. Mr. Krooks is past Chair of the Elder Law Section of the New York State Bar Association (NYSBA) and past Editor-in-Chief of the Elder Law Attorney, the newsletter of the NYSBA Elder Law Section. He is Past President of the National Academy of Elder law Attorneys (NAELA) and the Special Needs Alliance.</p>
10:10 AM	Refreshment Break
10:30 AM	<p>Recent Developments in Estate and Gift Tax, Estate Planning and Estate and Trust Administration</p> <p>This presentation will be a review of recent legislation, cases, and regulatory developments with respect to estate tax, gift tax, and generation-skipping tax. Among the areas to be covered are planning under the 2010 Tax Act, the marital deduction, gifts, valuation, the use of family limited partnerships and limited liability companies, insurance, charitable giving, the generation-skipping tax and fiduciary income tax.</p>  <p>Charles D. "Skip" Fox IV • McGuireWoods LLP • Charlottesville, Virginia Charles D. "Skip" Fox IV is a partner in the Charlottesville, Virginia office of McGuire Woods LLP and head of the firm's Private Wealth Services Industry Group.</p>
11:20 AM	<p>Estate Law in the Virtual World</p> <p>This program investigates the problems, risks and challenges in the transformation of estate law from its age old paper world into the digital cloud, with a focus on the new world of digital assets and the prospect of fully digital wills and other instruments.</p>  <p>Richard E. Warner • Law Offices of Richard E. Warner, P.A. • Marathon, Florida Richard E. Warner is the sole shareholder of Richard E. Warner P.A. in Marathon. Since 2008, he has served on the CCH Tax Advisory Committee for Commerce Clearing House Publications and in 2010 was appointed as Court Magistrate for the 16th Judicial Circuit for Monroe County, Florida. He has also served as lay pastor and officer at three Lutheran churches in South Florida and the Keys.</p>
12:10 PM	Lunch Break (included in registration) • Sponsored by the Private Client Reserve of US Bank
12:45 PM	<p>Luncheon Presentation</p> <p>Celebrity Estate Planning Disasters</p> <p>This lunch break presentation surveys Celebrity Estate Planning Disasters focusing on the repetitive estate administrative messes caused by the high and mighty deceased who should have known better.</p> <p>Richard E. Warner • Law Offices of Richard E. Warner, P.A. • Marathon, Florida</p>
1:15 PM	Break
1:30 PM	<p>Opportunities and Obstacles in Trust Decanting</p> <p>Just a few short years ago, "decanting" was a mysterious and obscure concept in most of the estate planning world. Today, it is rapidly becoming mainstream. This presentation will examine when to consider decanting, how to do it and what the consequences are - with a special emphasis on the new Missouri statute.</p>  <p>Charles A. "Clary" Redd • Stinson Morrison Hecker LLP • St. Louis, Missouri Charles A. ("Clary") Redd is a partner in the Tax, Trusts and Estates Division at the law firm of Stinson Morrison Hecker LLP and conducts his practice primarily from the firm's St. Louis, Missouri office. Clary is a Regent and Fellow of the American College of Trust and Estate Counsel, an Elected Member of the American Law Institute and an adjunct professor of law at Northwestern University School of Law.</p>

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www.kceps.org
 31st Annual Kansas City Estate Planning Symposium, April 26-27, 2012
 Overland Park Convention Center

PROGRAM SCHEDULE

2:20 PM



A Lawyer's Role in Trust-Owned Life Insurance

This presentation will include: practical steps to take in communicating to the settlor-insured proper administration of trust-owned life insurance; trends toward greater third party (lawyer) liability due to relaxation of privity in most states, the impact of the UPIA and the Cochran case, policyholder and carrier perspectives on new product design, state responses to the UPIA for trust-owned life insurance and other related issues.

Melvin A. Warsaw • *Financial Architects Partners* • Boston, Massachusetts
Mr. Warsaw is currently the General Counsel of Financial Architects Partners, LLC, a Boston-based national life insurance boutique firm that focuses on life insurance port folios for wealthy families. He is the Chair of the American Bar Association Task Force on Policy Valuation and is a member of the editorial board of Trusts & Estates magazine.

3:10 PM

Refreshment Break • *Sponsored by BryanMark Financial Group Inc.*

3:30 PM



User-Friendly Will and Trust Drafting

Drafting wills and trusts that people (as distinguished from lawyers) can read and understand.

Professor Stanley M. Johanson • *Professor of Law, School of Law The University of Texas at Austin* • Ausin, Texas

Stanley M. Johanson is the James A. Elkins Centennial Chair in Law and the University Distinguished Teaching Professor at the University of Texas School of Law. He is the author of Wills, Trusts and Estates (7th ed.2005), which is used at over 120 law schools. He is also the author of Gilbert's Law Summary on Wills (2010).

4:20 PM

Adjourn and Cocktail Reception • *Sponsored by Midwest Trust Company*

Friday, April 27, 2012

8:00 AM

Registration and Continental Breakfast

8:20 AM

Welcome and Introductory Remarks

8:30 AM



Trust and Estate Litigation

This session will be a review of the major sources of trust and estate litigation, with practical suggestions for avoiding disputes and improving the chances of winning the disputes that cannot be avoided.

Randall W. Roth • *Randall W. Roth • Regents' Excellence in Teaching Award, Robert W. Clopton Distinguished Community Service Award, University of Hawaii at Mānoa, William S. Richardson School of Law • Honolulu, HI*

Randall W. Roth is a professor at the University of Hawaii Law School, an academic fellow of the American College of Trusts and Estates Counsel, and associate reporter for the Restatement (Third) of the Law of Trusts. He has served as President of the Hawaii State Bar Association, and has been named Professor of the Year at three different law schools.

9:20 AM



How to Be Creative, Protective, Pensive, and Value Added in Our Recommendations to Clients as to Increased Gifting for 2012

This topic will explore thoughtful gifting for 2012, both in terms of discussing the possible clawback of part of the \$5 million lifetime gifting credit if used; and if the laws were to change, strategies (new and old) to use for gifting, and client attitudes as to the substantial increase in lifetime gifting credit and how they perceive the opportunity.

Louis S. Harrison • *Harrison & Held, LLP* • Chicago, Illinois

Louis Harrison is the Illinois State Chair of the American College of Trusts and Estate Counsel and has been an adjunct professor at Northwestern University School of Law, DePaul University College of Law and Chicago-Kent College of Law. He has chaired the Estate and Gift Tax Committee of the Chicago Bar Association. Before joining Harrison & Held, LLP, Lou was the partner in charge of the Lord, Bissell & Brook Wealth Preservation Group.

10:10 AM

Refreshment Break

10:30 AM



Estate Planning Issues With Intra-Family Loans and Notes

Transactions with intra-family loans are quite popular in light of the extremely low interest rates. A wide variety of issues will be addressed including estate planning opportunities with low-interest intra-family loans, issues associated with notes, income tax issues associated with gifts of notes, and significant income tax traps for installment notes under the installment sales rules.

Stephen R. Akers • *Bessemer Trust Company* • Dallas, Texas

Stephen R. Akers is Managing Director and Associate Fiduciary Counsel, Bessemer Trust Company, N.A. in Dallas, Texas. Mr. Akers is a member of the Advisory Committee to the University of Miami Philip E. Heckerling Institute on Estate Planning, and a Fellow of the American College of Trust and Estate Counsel.

11:20 AM



Successful Strategies for Weaving Charitable Planning into Financial and Estate Planning

Ms. Krause will present successful gift planning strategies gleaned from interviews conducted with 20 seasoned sophisticated gift planning professionals from around the country. The observations and insights of these professionals will provide a window into the challenges and successes of working with clients who consider charitable contributions within their overall financial and estate plans.

Cynthia W. Krause • *Vice President, Gift Planning, Baylor Health Care System Foundation* • Dallas, Texas

Cynthia Krause has worked in the field of charitable gift planning with nonprofit organizations, individuals, families and family foundations for 25 years. Ms. Krause has served on the faculty of The College of William & Mary National Planned Giving Institute and is a former member of the board of directors of the National Committee on Planned Giving.

PROGRAM SCHEDULE

12:10 PM

Lunch Break (included in registration) • *Sponsored by Northern Trust Company*
Special Recognition will be given to the winners of the 2012 Kansas City Estate Planning Symposium Prize.

1:00 PM



Billing in a Pareto Optimal World: Creative Practice Management Techniques to Match Excellent Estate Planning with the Client's Willingness to Pay for Services

Billing is not one of the first tasks we look forward to upon starting the day. But understanding how to do it right will make it a favored task, and a profitable one. There are rules as to what to do, and what not to do, in the billing world. This presentation will explore practical steps to make your billing life as excellent as your estate planning world.

Louis S. Harrison • *Harrison & Held, LLP* • Chicago, Illinois

1:50 PM



Conflicts of Interest in Family Business Succession Planning

Advisors to family business owners face numerous conflict of interest issues, including multi-generation planning, owners who do not agree on the planning, owners who think you represent them and representation of an elderly owner who is losing capacity. This topic will address specific problem areas and will present suggested ways to deal with each one.

Eric A. Manterfield • *Krieg DeVault LLP* • Indianapolis, Indiana

Eric A. Manterfield is a partner in Krieg DeVault LLP. In 2009, Worth magazine named him among the top 100 estate planning attorneys in the U.S. He authored Critical Elements of Estate Planning With Forms, Fourth Edition (2009).

2:40 PM

Refreshment Break

2:55 PM



IRA Distributions and Rollovers – Integrating Estate Planning and Income Tax Planning

Following a review of the ground rules for required lifetime and testamentary distributions from retirement plans, this session will illustrate the impact that those rules have on different beneficiaries: elderly, younger, and youngest.

Christopher R. Hoyt • *Professor of Law, University of Missouri – Kansas City School of Law* • Kansas City, Missouri

Professor Hoyt teaches courses in the areas of federal taxation, business organizations, retirement plans and tax-exempt organizations. He is currently the chair of the American Bar Association's Committee on Lifetime and Testamentary Charitable Gift Planning (Section of Probate and Trust) and serves on the editorial board of Trusts and Estates magazine.

3:45 PM



A Portable Guide to the Portability Election: Everything You Wanted to Know About Portability and 45 Minutes More

Professor Donaldson returns for a fourth consecutive year with a topic guaranteed to be of interest!

Samuel A. Donaldson • *Associate Dean and Professor, University of Washington School of Law, Seattle* • Seattle, Washington

Samuel A. Donaldson is an Associate Dean, Professor and Director of the Graduate Program in Taxation at the University of Washington School of Law. He is a three-time recipient of the Philip A. Trautman Professor of the Year award from the School of Law's Student Bar Association.

4:35 PM

Closing Remarks and Final Announcements

4:45 PM

Adjourn

Lodging Information:

A block of rooms is reserved for Wednesday, Thursday, and Friday, April 25-27, at a rate of \$139 single or double at Sheraton Overland Park Hotel, which is connected to the Convention Center, and is located at 6100 College Boulevard, Overland Park, Kansas 66211, www.sheraton.com/overlandpark. To reserve your room, call 866-837-4214 and mention the Estate Planning Symposium. Deadline for room reservations is April 4, 2012.

Continuing Legal Education Credit hours:

CLE Credit hours: Missouri 15.6 hours includes 2.0 hours ethics (April 26 – 7.6 hours and April 27 – 8.0 hours includes 2.0 ethics); CLE credit pending in Kansas, Arkansas, Iowa, Oklahoma & Nebraska

CPA Credit information:

Course level: Basic
Delivery method: Group live
Course Objectives: To furnish updates on important developments in estate planning.
No prerequisites and/or advance preparation.
Recommended CPE credit: 15.5 (13.5 plus 2.0 ethics)
For more information regarding administrative policies such as complaint and refund, please contact our offices at 816-235-1648.
UMKC/CLE is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: learningmarket.org.

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