38th ANNUAL

KCEPS

KANSAS CITY ESTATE PLANNING SYMPOSIUM

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JOIN US FOR THE MIDWEST'S **PREMIER ESTATE PLANNING EVENT**

Thursday, April 25 and Friday, April 26, 2019
Overland Park Convention Center
Overland Park, Kansas

Presented in cooperation with the
University of Missouri – Kansas City School of Law

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The KCEPS Annual Conference features:

- Nationally-recognized speakers at a fraction of the cost of other leading national conferences
- In-depth coverage of topics of critical importance to everyone engaged in estate planning
- Up to a year's worth of Continuing Education credits
- Knowledge and networking opportunities that will help you better serve your clients

2019 Symposium Chairperson:

Scott E. Blakesley – Spencer Fane LLP

The Annual Conference will include critical information for:

- Business and Tax Attorneys
- CFPs®/Financial Planners
- Charitable Organizations
- CPAs
- Estate Planning Attorneys
- Life Underwriters
- Planned Giving Professionals
- Trust Officers

Reserve your place today: To register or for additional information, visit KCEPS.org or call 816-235-1648.

38th ANNUAL KCEPS
KANSAS CITY ESTATE PLANNING SYMPOSIUM
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KCEPS ANNUAL CONFERENCE PROGRAM SCHEDULE

As it has throughout its 38-year history, the Kansas City Estate Planning Symposium Annual Conference features national-caliber speakers addressing topics of critical concern to our attendees in the field of estate planning.

Overland Park Convention Center • 6000 College Blvd.
Overland Park, Kansas 66212

Thursday, April 25, 2019

7:30 AM REGISTRATION AND BREAKFAST

8:00 AM WELCOME AND INTRODUCTORY REMARKS

2019 Chairperson: **Scott E. Blakesley** • Spencer Fane LLP

8:15 AM 2019 IRA AND RETIREMENT PLANNING UPDATE

This session will cover the best retirement tax planning strategies after tax reform and how to identify the clients who will benefit most from them. The program will focus on recent court cases and IRS rulings that will apply to all clients with retirement accounts.

ED SLOTT
Ed Slott and Company, LLC
Rockville Centre, NY

9:55 AM REFRESHMENT BREAK

Brought to you by our Platinum Sponsors

10:15 AM RECENT DEVELOPMENTS IN ESTATE PLANNING ANDESTATE AND TRUST ADMINISTRATION

This will be a review of recent legislative, judicial, and regulatory developments in the areas of estate planning and estate and trust administration. Special attention will be paid to planning as a result of the 2017 Tax Act, marital planning, valuation, gifts, estate inclusion, insurance, generation-skipping planning, asset protection, and fiduciary income taxation.

CHARLES D. "SKIP" FOX IV
McGuire Woods LLP
Charlottesville, VA

11:05 AM 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
Northern Trust Corporation
Chicago, IL

11:55 AM LUNCH BREAK (included in fee)

SPONSORED BY Country Club Trust Company, N.A.

12:45 PM FULL DISCLOSURE: IT'S A MATTER OF TRUST

The open disclosure of information to beneficiaries is one of the fundamental duties of a trustee, and is also typically viewed as an indicia of a trustee acting in good faith. The trustee's duty to disclose at common law is rarely subject to controversy, but to whom the duty is owed is a source of regular uncertainty and ongoing litigation. There also are new developing rules on the ability of a trust settlor to override the common law duty and create a "silent trust." This session will explore these areas in-depth.

THOMAS W. ABENDROTH
Schiff Hardin LLP
Chicago, IL

1:35 PM CHARITABLE GIFTS OF COMPLEX ASSETS

Mr. Doyle will discuss the structure and income, estate and gift tax consequences of charitable gifts of securities, closely held business interests (C corporations, S corporations, partnerships), retirement plans, artwork, bitcoin, stock options, deferred compensation, life insurance, real estate, intellectual property, and cars, boats and planes. In addition, compliance issues and substantiation rules will be reviewed.

JEREMIAH W. DOYLE, IV
BNY Mellon Wealth Management
Boston, MA

2:25 PM REFRESHMENT BREAK

Brought to you by our Platinum Sponsors

2:45 PM   DO AS I SAY, NOT AS I WRITE: PERSPECTIVES ON DRAFTING, ADMINISTRATION AND BEYOND

The panelists will evaluate various trust provisions from different perspectives, namely that of a drafter, administrator, and trial lawyer. They will compare provisions in actual trust instruments with potential challenges in interpreting, implementing, and even litigating such language, and provide insights on how to draft with clarity and precision, to the extent practical and advisable.

THOMAS W. ABENDROTH
Schiff Hardin LLP
Chicago, IL

STACY E. SINGER
The Northern Trust Company
Chicago, IL

VIVIAN L.THOREEN
Holland & Knight LLP
Los Angeles, CA

3:35 PM   ETHICS: THE ESTATE PLANNER'S GUIDE TO RELIGIOUS IMPLICATIONS IN ESTATE PLANNING

When an estate planning attorney is working with someone strong in their faith, especially when that client has a different faith than that of the attorney, doesn't the attorney provide a greater service to the client with an understanding of how the client's faith might impact their estate plan? This presentation discusses how the religious requirements of Christianity, Islam and Judaism may impact the estate planning for clients who practice those faiths. The ethical implications of those requirements will also be discussed.

STACY E. SINGER
The Northern Trust Company
Chicago, IL

4:25 PM   NETWORKING SOCIAL

SPONSORED BY Midwest Trust Company

Friday, April 26, 2019

7:30 AM   REGISTRATION AND BREAKFAST

SPONSORED BY KCUR 89.3

8:00 AM   ANNOUNCEMENTS AND INTRODUCTIONS

2019 Chairperson: **Scott E. Blakesley** • Spencer Fane LLP

8:10 AM   STATE LAW PITFALLS: DON'T STEP IN IT WHEN YOUR CLIENTS STEP ACROSS STATE LINES

This presentation will cover what estate planning practitioners need to know about the federal income taxation of estates and trusts, with an emphasis on recent developments and the common mistakes and traps in the field.

PROF. GERRY W. BEYER
Texas Tech University School of Law
Lubbock, TX

9:00 AM   ARE YOU BUILDING A HOUSE OF CARDS?

Planning and drafting in anticipation of incapacity and disability can be like building on a shaky foundation. If the architect and contractors are not in step, the building may collapse. The same is true for estate planning. Drafting must be done with the planning objects in mind, particularly when the client or one of the beneficiaries is, or may become, incapacitated. This session will address how to provide flexibility in your documents to avoid building a house of cards.

BERNARD A. KROOKS
Littman Krooks LLP
New York, NY

9:50 AM   REFRESHMENT BREAK

Brought to you by our Platinum Sponsors

10:10 AM   CHOICE (OR CHANGE) OF ENTITY UNDER CONTEMPORARY INCOME TAX RULES

Once upon a time, practitioners advised clients to avoid forming C corporations in favor of S corporations or partnerships. But the lower, flat tax applicable to C corporations, together with the preferential tax treatment of dividends, now make C corporations more attractive. This session will explain when it makes sense for a new entity to take the form of a C corporation, and whether it might make sense for existing pass-through entities to convert to C corporation status. Comparisons between S corporations and partnerships will also figure prominently.

11:00 AM   UNDERSTANDING THE DEDUCTION FOR QUALIFIED BUSINESS INCOME

Section 199A offers many proprietors, partners, and S corporation shareholders the chance to deduct a percentage of their “qualified business incomes.” This session will explain the mechanics of the deduction and the planning opportunities every estate planning professional should know.

PROF. SAMUEL A. DONALDSON
Georgia State University College of Law
Atlanta, GA

11:50 AM LUNCH BREAK (included in fee)

12:35 PM DIVORCE LAWYERS AND ESTATE PLANNERS SHOULD TALK: THE INTERSECTION OF DIVORCE AND ESTATE PLANNING

This program will address a number of issues on which divorce law and estate planning intersect. Some couples incorporate estate planning obligations in their settlements, for example, an obligation to provide life insurance for children or a former spouse. How should these obligations be structured and how can they be enforced? Other issues arise when a couple divorces without a settlement. For example, what happens when a party forgets to change their will or beneficiary designations after divorce?

LINDA J. RAVDIN
Pasternak & Fidis, P.C.
Bethesda, MD

1:25 PM TO ERR IS HUMAN – TO FORGIVE, DIVINE

We all make mistakes – in drafting, in estate and trust administration, in tax return preparation. This presentation will address what to do when we've made a mistake and how to avoid making them in the future.

ANN B. BURNS
Gray Plant Mooty
Minneapolis, MN

2:15 PM REFRESHMENT BREAK
Brought to you by our Platinum Sponsors

2:35 PM UN-SQUEAKING THE WHEEL: MANAGING DIFFICULT PERSONALITIES IN ESTATE, TRUST AND BUSINESS SUCCESSION PLANNING

Addiction and mental health issues present significant risks to family well-being and wealth preservation, and recent research suggests higher incidence of these issues within affluent communities. This presentation will address techniques for navigating special family dynamics where a situation involves individuals who face mental health or substance abuse challenges, autism spectrum and other executive functioning disorders.

LAUREN WOLVEN
Levenfeld Pearlstein, LLC
Chicago, IL

3:25 PM ETHICS: ANTICIPATING CHALLENGES TO AN ESTATE PLAN: THE BEST DEFENSE IS A GOOD OFFENSE

This presentation will cover several, select topics relevant to challenges to the validity of a will or trust, including the scope of and terms of engagement letters, the drafting attorney as a potential witness, the circumstances under which a client should undergo a medical examination, bullet-proofing the drafting, and dos and don'ts for the execution ceremony.

VIVIAN L. THOREEN
Holland & Knight LLP
Los Angeles, CA

4:15 PM CLOSING REMARKS AND ADJOURN

KCEPS: Three Events Preparing You to Better Serve Your Clients and Your Company in the Field of Estate Planning

KCEPS events help individuals at every stage of their career – from students to seasoned professionals – advance in their knowledge and expertise in the field of estate planning, while providing career-enhancing networking opportunities. KCEPS presents three events annually to meet you where you are in your career path and help you grow to the next level.

To register or for more information, visit kceps.org or email umkccle@umkc.edu

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Fundamentals of Estate Planning – A one-day event for individuals new to the field, or those who could use a refresher on the state of estate planning. Held annually in October.

Intermediate Estate Planning – A half-day, deep-dive program for anyone who wants to be more meaningfully engaged in an estate-planning practice. Offered in February each year.

Annual Conference – The Midwest's leading estate planning event, presenting nationally recognized speakers addressing topics covering every facet of estate planning. A two-day event held on a Thursday and Friday in April.

REGISTRATION

KFE82

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Please check the appropriate box:

☐ $375 two-day attendance, digital course material only
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☐ $325 one-day attendance, digital course material only
☐ $400 one-day attendance only, hardcopy printed course book (includes digital material)
☐ Thursday, April 25 only ☐ Friday, April 26 only

Materials Only:

_____ Cannot attend the seminar but would like an electronic copy of the course material for $100.

Registration Information: (please print)

Attendee Name ______________________________ Firm ______________________________

Address ______________________________ City, State, ZIP ______________________________

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How did you hear about the Symposium? (Please check all that apply):

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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.

Check payment:

Make checks payable to **"University of Missouri"** and mail along with this form to UMKC Law School CLE,
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KCEPS Cancellation and Refund Policy:
Cancellations received by 5 p.m. April 18, 2019 will be refunded. Due to advance commitment requirements, cancellations received after 5 p.m. April 18, 2019 will receive the course materials but no refund. For more information please contact our office at (816) 235-1648

Please save the date for the 2020 Symposium Annual Conference — April 23-24, 2020, Overland Park Convention Center.

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Minnesota CLE Credit: 12.25, incl. 0.75 ethics
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Arrive early or extend your stay in Kansas City to experience these attractions

- Kansas City Royals versus the Los Angeles Angels
- Kauffman Center (concerts and events in a world-class venue)
- Kansas City Repertory Theatre
- Negro Leagues Baseball Museum
- Kansas City barbeque
- Country Club Plaza (shopping and dining)
- Power & Light District (dining and entertainment)
- Sprint Center (concerts and events TBA)
- Kansas City Zoo
- American Jazz Museum at 18th & Vine
- Museum at Prairie Fire
- National World War I Museum
- Union Station
- National Museum of Toys and Miniatures
- Nelson Atkins Museum of Art
- Live music throughout the area

LODGING

A block of rooms is reserved at the Sheraton Overland Park Hotel for Wednesday, April 24 – Thursday April 25, 2019. The rate is $194 for single or double occupancy. The hotel is located at 6100 College Boulevard, Overland Park, KS or www.sheraton.com/overlandpark. To reserve your room, call 888-837-4214 and mention the “Kansas City Estate Planning Symposium”. The deadline for reservations at the group rate is March 25, 2019.

For more information, or to register and pay, visit us online at KCEPS.org.
For other hotel options, please visit opconventioncenter.com.

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