STEP Orange County
ADVISING FAMILIES ACROSS GENERATIONS

Dear Colleague,

I want to personally invite you to attend the STEP Orange County 7th Annual Institute on Tax, Estate Planning and the Economy which will be held on February 15 and 16, 2018, at the Fashion Island Hotel in Newport Beach, California. The Institute is STEP Orange County's premier conference which focuses on both U.S. and international tax and estate planning issues.

During this conference, you will hear from nationally recognized speakers who will share their insights on the new tax law signed into law by President Donald Trump on December 22, 2018, and the related strategies which we need to be prepared to implement for our clients. Our speakers include Larry Brody, Jonathan Blattmachr, Jane Peebles, Bruce Ross, Andrew Katzenstein and more. This two-day conference is for attorneys, accountants, investment and wealth management advisors, financial planners, life insurance agents, fiduciaries and all other professionals who are in the business of helping clients to protect their assets and plan for the distribution of their wealth to their children, charities and other beneficiaries.

The Fashion Island Hotel is at the heart of Fashion Island which is a sophisticated and relaxed open-air center with exclusive specialty boutiques, world-class department stores, diverse restaurants and cafes, and pristine views of the Pacific Ocean. Visit Balboa Island and the Peninsula, a three-mile-long stretch along the beach, enjoy Pelican Hill Golf Course, or borrow a complimentary hotel bicycle and catch the ferry to access bike paths along the beach. We will also be hosting a cocktail reception for you to meet and mingle with friends, colleagues, presenters and sponsors. Come to Fashion Island for the conference and stay the weekend to relax and enjoy.

Registration is $850 for Members and $950 for non-members. To register, please visit **www.stepoc.org** and click on **Registration**, or return the enclosed form to me.

I look forward to seeing you there!

Very truly yours,

Kristin Yokomoto

Kristin Yokomoto
STEP Orange County, Chair

STEP
ADVISING FAMILIES ACROSS GENERATIONS

2018 STEP OC INSTITUTE, FEBRUARY 15-16, 2018
FASHION ISLAND HOTEL, NEWPORT BEACH, CALIFORNIA, USA

www.stepoc.org

7TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE ECONOMY

STEP ORANGE COUNTY'S PREMIER CONFERENCE FOCUSING ON U.S. AND INTERNATIONAL ISSUES

Conference program includes:

- Effect of politics and the economy on estate and tax planning in an uncertain era
- Creating tax free strategies for your clients
- Helping your charitably inclined clients to give abroad without violating anti-terrorist rules
- How partnerships can change the basis of assets and be used to defer and shift income tax items
- Current developments in the growing areas of trust litigation and financial elder abuse
- Top mistakes with insurance planning and how to avoid them
- International tax reporting requirements
- Comparison of different retirement and tax planning strategies
- Making divorce less taxing and costly
- Foreign investment in U.S. real property
- Planning for U.S. business owners moving to Canada

See inside for full program

DELEGATE FEE		
	Before December 31, 2017	After
STEP Members	750 USD	850 USD
Non Members	850 USD	950 USD

*We are applying for **up to** 16 continuing education units.*

Register at **www.stepoc.org**

7TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE ECONOMY

Introduction

The world is facing an array of new challenges which greatly impact our practices. STEP Orange County's 7th Annual Institute on Tax, Estate Planning and the Economy will feature nationally recognized speakers who will provide us with cutting-edge estate planning and tax strategies to best help our clients. This conference is for attorneys, accountants, financial advisors, trust officers, insurance agents and all other professionals who focus on wealth preservation. There will be sixteen relevant presentations and opportunities to network and collaborate with colleagues.

Kristin Yokomoto, MBA, JD, LLM, TEP, Albrecht and Barney
STEP Orange County Chair

About the venue

STEP OC's 7th Annual Institute will be held at the Fashion Island Hotel in Newport Beach. The Fashion Island Hotel is known for its service, luxury and location. The hotel has a pool, spa tub, fitness center and full service health spa. Spectacular golf courses and various water sports are accessible nearby. Directly across the street is the Fashion Island shopping center which has an open-air elegance with chic luxury boutiques, cafes and restaurants. Come for the conference to learn and network, and stay for the weekend to relax and enjoy the area.

Discounted room rates are available for conference delegates. Early booking is recommended.

To book your room, visit:
www.stepoc.org/hotel.php

For any questions or sponsorship opportunities, please email **Kristin Yokomoto** at **kristin@stepoc.org**
www.stepoc.org

ABOUT STEP

STEP is the worldwide professional association for those advising families across generations. We help people understand the issues families face in this area and promote best practice, professional integrity and education to our members. Today we have 20,000 members across 95 countries from a range of professions, including lawyers, accountants and other specialists. What connects our members is that they all help families plan for their futures: from drafting a will or advising family businesses, to helping international families and protecting vulnerable family members. If you have any questions or would like more information about STEP please visit **www.step.org** or email **step@step.org**

7TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE ECONOMY

Register now at **www.stepoc.org**

DAY 1: THURSDAY, FEBRUARY 15, 2018

7:00am	Registration and Continental Breakfast
8:00am	Opening Remarks
8:15am	Current Developments
	This presentation will provide you with the latest updates to income, gift, estate and generation skipping transfer tax laws and insight into possible upcoming changes. *Andrew M. Katzenstein, JD, ACTEC, Proskauer, Partner* *Los Angeles, California*
9:15am	Foreign Investment in U.S. Real Property
	There are ways to structure foreign investment in U.S. real estate in a manner that balance U.S. estate tax protection and favorable U.S. income tax rate on capital gains. *Robert H. Moore, JD, LLM, Baker McKenzie, Partner* *Miami, Florida*
10:15am	Break
10:45am	Modern Uses of Partnerships in Estate Planning
	Income tax planning and tax basis management will be at the forefront of estate planning, regardless of the form of tax reform, and partnerships are the ideal vehicle to use in this new paradigm. *Paul S. Lee, JD, ACTEC, Northern Trust, Global Fiduciary Strategist* *New York, New York*
11:45am	The Jon Gallo Memorial Lecture Fiduciary Litigation and Financial Elder Abuse
	This presentation will discuss recent cases and developing trends in the rapidly growing areas of trust and estate litigation and financial elder abuse. *Bruce S. Ross, JD, ACTEC, Holland & Knight, Partner* *Los Angeles, California*
12:45pm	Lunch
1:00pm	Lunch Presentation Life Insurance Premium Financing
	This presentation will compare and contrast the benefits of using financing when purchasing life insurance versus conventional means to provide estate liquidity and enhance wealth transfer. This session will offer several case studies illustrating the power of financing. *Julian Movsesian, Chief Executive Officer and President of Succession Capital Alliance, Newport Beach, California*
2:00pm	Cross-Border Philanthropy & Anti-Terrorism Rules
	This presentation will cover the various issues that can arise for private foundations funding projects abroad or U.S. charities that want to raise money abroad. *Jane Peebles, JD, ACTEC, TEP, Karlin & Peebles, Partner* *Los Angeles, California*
3:00pm	Break
3:30pm	U.S. Business Owners Moving to Canada & Canadians Investing in U.S. Assets
	This presentation will cover Canadians investing in the U.S. and planning opportunities for business owners moving to Canada. *Michael Cadesky, FCA, FCPA, TEP Cadesky Tax, Partner* *Toronto, Ontario, Canada*
4:30pm	Key to Building Wealth and Accomplishing Positive Tax Planning
	The keys to successful financial planning is to build wealth for your clients as reasonably rapidly and safely as possible with minimal erosion by taxation. *Jonathan Blattmachr, JD, ACTEC, TEP, Pioneer Wealth Partners, Principal* *New York, New York* *Jeff B. Glickman, BSCS, FACFE, BCFE, J4 Capital LLC* *Bothel, Washington*
5:30pm	Cocktail Reception

DAY 2: FRIDAY, FEBRUARY 16, 2018

7:00am	Continental Breakfast
8:00am	International Tax Reporting Requirements
	There are important tax reporting and disclosures required of U.S. persons with foreign assets and foreign persons with U.S. assets under FATCA and intergovernmental agreements. *James B. O'Neal, JD, LLM, TEP, Rutan & Tucker, Partner* *Irvine, California* *Sean K. McFerson, CPA, MBT, Windes, Partner* *Long Beach, California*
9:00am	Top Tax Tips for Making Divorce Less Taxing
	Understanding the tax implications of divorce can be extremely helpful to estate planning, tax and financial advisors. *Justin Miller, JD, LLM, CFP, ACTEC, TEP, National Wealth Strategist, BNY Mellon, San Francisco, California*
10:00am	Break
10:30am	Strategies for Reporting Gifts and Allocating GSTT
	This presentation will cover the ways to minimize taxes when reporting gifts and allocating GSTT exemption. *Keith Schiller, JD, MBA, Schiller Law Group, Owner* *Alamo, California*
11:30am	Self-Settled Trusts in Foreign Jurisdictions
	Offshore planning with proper self-settled spendthrift trusts structured as completed gifts may help many clients effectively transfer assets to achieve tax savings, yet still have access to the transferred assets. *Jerome L. Wolf, JD, ACTEC, TEP, Katz Baskies Wolf, Partner* *Boca Raton, Florida*
12:30pm	Lunch
12:45pm	Lunch Presentation Planning and Administering Spendthrift Trusts in Tension with Public Policies
	In striking a balance between restraints on alienation and the rights of judgment creditors with respect to spendthrift trusts, legislatures have created confusion. Margaret will demystify California's spendthrift laws and provide practical advice for those who plan and administer spendthrift trusts. *Margaret M. Hand, JD, ACTEC, Hartog, Bear, Hand, Partner* *Orinda, California*
1:45pm	Cutting Edge Trusts: How to Make Best Use of Them
	This presentation will cover perpetual trusts, self-settled asset protection trusts, trust protectors, directed trusts with investment advisors, distribution advisors and U.S. trusts that are treated as foreign for tax purposes. *Mr. G. "Warren" Whitaker, JD, ACTEC, TEP, Day Pitney, Partner* *New York, New York*
2:45pm	Break
3:15pm	Pitfalls & Best Practices of Insurance Planning
	This presentation will focus on a series of life insurance planning mistakes which are commonly made in an estate planning context. *Lawrence "Larry" Brody, JD, LLM, ACTEC, Bryan Cave, Partner* *St. Louis, Missouri*
4:15pm	Different Approaches to Sophisticated Tax Strategies
	This presentation will exemplify how different advisors may give different advice to a client based upon the advisor's mindset, practice and clientele. *Rick Albrecht, JD, LLM, TEP, Albrecht & Barney, Partner* *Irvine, California* *Matt Brown, JD, ACTEC, TEP, Brown & Streza, Partner* *Irvine, California*
5:15pm	Closing Remarks

7TH ANNUAL INSTITUTE ON TAX, ESTATE PLANNING AND THE ECONOMY

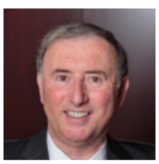
SPEAKERS

Rick Albrecht, JD, LLM, TEP
Albrecht & Barney, Partner
Irvine, California

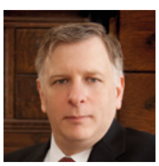
Jonathan Blattmachr,
JD, ACTEC, TEP, Pioneer Wealth
Partners, Principal
New York, New York

Lawrence "Larry" Brody, JD,
LLM, ACTEC,
Bryan Cave, Partner
St. Louis, Missouri

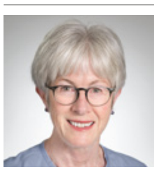
Matt Brown, JD, ACTEC, TEP
Brown & Streza, Partner
Irvine, California



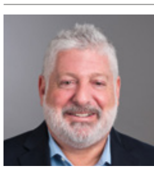
Michael Cadesky, FCA, FCPA,
TEP, Cadesky Tax, Partner
Toronto, Ontario, Canada



Jeff B. Glickman, BSCS, FACFE,
BCFE, J4 Capital LLC
Bothel, Washington



Margaret M. Hand, JD, ACTEC
Hartog, Bear, Hand, Partner
Orinda, California

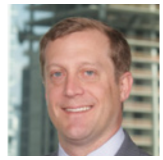


Andrew M. Katzenstein, JD,
ACTEC, Proskauer, Partner
Los Angeles, California

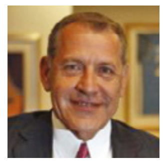
Paul S. Lee, JD, ACTEC
Northern Trust, Global Fiduciary
Strategist
New York, New York

Sean K. McFerson, CPA, MBT
Windes, Partner
Long Beach, California

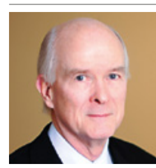
Justin Miller, JD, LLM, CFP,
ACTEC, TEP, National Wealth
Strategist, BNY Mellon
San Francisco, California



Robert H. Moore, JD, LLM
Baker McKenzie, Partner
Miami, Florida

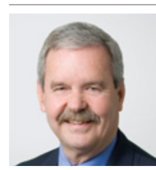


Julian Movsesian
Succession Capital
Newport Beach, California



James B. O'Neal, JD, LLM, TEP,
Rutan & Tucker, Partner
Irvine, California

Jane Peebles, JD, ACTEC, TEP
Karlin & Peebles, Partner
Los Angeles, California



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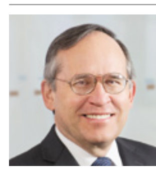
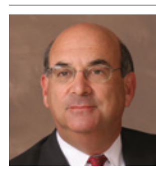


G. "Warren" Whitaker, JD,
ACTEC, TEP, Day Pitney, Partner
New York, New York



Jerome L. Wolf, JD, ACTEC, TEP
Katz Baskies Wolf, Partner
Boca Raton, Florida

View speaker biographies and register your place at **www.stepoc.org**

Registration Form

Registration for Members if $850 and non-members is $950. You can register by returning this form to Kristin Yokomoto at **ky@albrechtbarney.com** or by visiting **www.stepoc.org** and click on **Registration**.

☐ MEMBER ☐ NON-MEMBER

First: ______________________ Last: ______________________

Email: ______________________

Company: ______________________

Address: ______________________

City, State, Zip, Country: ______________________

Phone: ______________________ Cell: ______________________

Credit Card Type : ☐ VISA ☐ MC ☐ AMEX ☐ OTHER ______________

Account Number: ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

Expiration Date: ___ ___ / ___ ___ ___ ___ CVV: ___ ___ ___ ___ AMOUNT: $ ______________

Card Holder Name: ______________________

Billing Address (if different):

Address: ______________________

City, State, Zip, Country: ______________________

Phone (if different): ______________________

Signature: ______________________ Date: ______________________