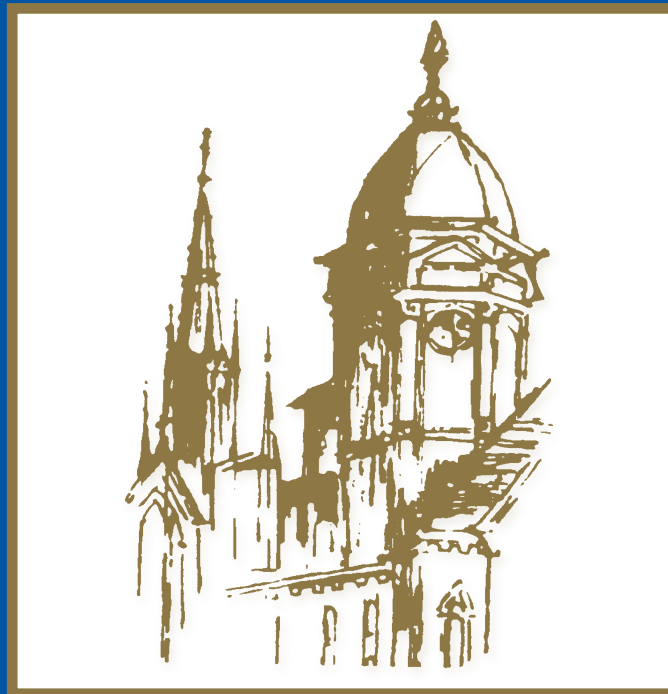


# Thirty-third Annual Notre Dame Tax & Estate Planning Institute



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

**CENTURY CENTER  
South Bend, Indiana  
October 11-12, 2007**

# Thirty-third Annual Notre Dame Tax and Es

Thursday: 7.75 hours total

**Thursday, October 11, 2007**

7:55 a.m. **Welcoming Ceremonies** .....Hall A

*Professor Regis W. Campfield, Dallas, Texas*

*Leslie Hindman Auctioneers are pleased to sponsor the Continental Breakfast*

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. – Session 2A

**Split Dollar Insurance and Premium Planning: The Latest Developments**

*Donald O. Jansen, Houston, Texas*

10:00 a.m. – Coffee

10:15 a.m. – Session 3A

**The “Spousal” Irrevocable Life Insurance Trust**

*Santo Bisignano, Jr., Dallas, Texas*

11:00 a.m. – Session 4A

**Planning for Terminal or Elderly Clients: Special Issues and Techniques that are Relevant for Clients who Don’t Have Long to Live**

*Thomas W. Abendroth, Chicago, Illinois*

11:45 a.m. – Session 5A

**How “Revocable” is “Irrevocable”? Obtaining Flexibility in Irrevocable Trusts**

*Charles D. “Skip” Fox, IV, Charlottesville, VA*

12:30 p.m. – Luncheon - *rsvp required (see registration form) (6A)*

**The “Extra Crummey Trust”** .....Hall C

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

*Wealth Transfer Planning is pleased to sponsor this luncheon*

1:45 p.m. – Session 7A

**Where Ever You Go, There You Are. Adventures in Marital Deduction Drafting in Decoupled States, and Those Not Decoupled**

*Michael L.Graham, Dallas, Texas*

2:30 p.m. – Session 8A

**Mathematics of Estate Planning: the Quantitative “Forces” That Make GRATS, SCINS, and Private Annuities Work and How These Transactions Can Be Used in Combination with Each Other So as to Create the Perfect Hedge Against Estate and Gift Taxes**

*Robert S. Keebler, Green Bay, Wisconsin*

3:15 p.m. -- Coffee

**The Insurance Design Center LLC is pleased to provide ice cream**

3:30 pm. -- Session 9A

**Discretionary Distribution Standards: What They Mean; Ways to Avoid Mandatory Outright Distributions: Case Studies**

*Charles D. “Skip” Fox, IV, Charlottesville, VA, Thomas W. Abendroth, Chicago, IL*

4:15 pm. -- Session 9B

**Patenting Estate Planning Techniques: A Patently Difficult Issue – And Great Risk for the Inattentive Practitioner!**

*William C. Weinsheimer, Chicago, Illinois*

4:30 pm. -- Session 10A

**Planning and Drafting in the Uncertainty of What Will Happen to the Transfer Tax System in 2010 and Thereafter, Including Present Law Through 2010 (Carryover Basis) and Dealing with Speculation of Future Trends for those Clients That Want an All Inclusive Estate Plan**

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

9:15 a.m. – Session 2B

**Donor Centered Philanthropy and the Pension Protection Axe! Is Congress Killing the Goose That Lays the Golden Eggs? PPA Impact on Private Foundations, Supporting Organizations and Donor Advised Funds with Administrative Warnings and Practical Work Abounds Where Available**

*Edward J. Beckwith, Washington, DC*

10:00 a.m. – Coffee

10:15 a.m. – Session 3B

**Reducing Gift Tax Valuation Risks: Gifting Difficult to Value Assets (Interests in Family Controlled Entities and Fractional Interests in Real and Tangible Personal Property) Often an Important Part of High Net Worth Individual’s Efforts to Reduce Future Estate Taxes. How These Gifts Can Be Structured to Minimize the Risks That the Donor Will Face an Unexpected Gift Tax Liability Because of Revaluation by the IRS**

*Carlyn S. McCaffrey, New York, New York*

11:00 a.m. – Session 4B

**The Impact of Choice of Entity on the Estate Plan: How Traps and Opportunities Vary by the Form of the Family Business**

*Professor Samuel A. Donaldson, Seattle, Washington*

11:45 a.m. – Session 5B

**Do You Hug Your Clients? Secrets of Holistic Practice As a Trusted Advisor (Family Business Successorship Hot Buttons—It’s Not All About Taxes! Options When the Old Goat Won’t Leave or Die)**

*Joe M. Goodman, Nashville, Tennessee*

12:30 p.m. – Luncheon - *No Speaker (6B)*.....Great Hall

*Fidelity Charitable Services is pleased to sponsor this luncheon*

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

1:45 p.m. – Session 7B

**Income Tax Aspects of Family Limited Partnerships**

*Professor Samuel A. Donaldson, Seattle, Washington*

2:30 pm – Session 8B

**Tax Planning Considerations in Administering the Estate of the Family Business Owner**

*Stephen R. Akers, Dallas, Texas*

3:15 p.m. -- Coffee

**The Insurance Design Center LLC is pleased to provide ice cream**

3:30 pm. -- Session 9C

**New Opportunities, Strategies and Defenses for the Family Limited Partnership Technique**

*S. Stacy Eastland, Houston, Texas*

4:30 pm. -- Session 10B

**Choosing and Changing Trustees: Individuals? Corporate Fiduciary? A Private Trust Company? What Private Trust Companies Offer—Structure, Benefits, Ability to Meet Family Goals, Maximum Family Input, Etc.**

*P. Daniel Donohoe, Sioux Falls, SD; John P.C. Duncan, Chicago, IL;*

*Carlyn S. McCaffrey, New York, NY*

**5:30 p.m. Reception Follows at Tippecanoe Place (until 7:45 p.m.), 620 West Washington  
Stout Risius Ross is pleased to host this reception**

# Notre Dame Tax and Estate Planning Institute

Friday, October 12, 2007

Friday: 7.25 hours, 1.0 ethics  
Total Instruction: 15.0 hours  
including 1.00 Ethics\*

- 8:00 a.m. **The Marital Deduction: a Quiet Volcano (Marital Deduction Qualification; Role of Savings Clauses; Common Problems and Pitfalls; What to Do and How to Do It); Other Current Problems** ..... *Hall A*  
*Roy M. Adams, New York, New York*
- 9:15 a.m. **What You Do Not Know About the Minimum Distribution Rules** ..... *Hall A*  
*Natalie B. Choate, Boston, Massachusetts*

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

- 10:00 a.m. **Coffee**
- 10:15 am. — *Session 14A*  
**Graduate Level 529 College Savings Accounts, e.g., Tax Consequences of Changing the Account Owner or Beneficiary, Changing Investment Options, Account Rollovers, Creditor Protection, Trust-owned 529 Accounts and Optimal Funding of 529 Accounts**  
*Susan T. Bart, Chicago, Illinois*
- 11:00 am. — *Session 15A*  
**The Supercharged Credit Shelter Trust**  
*Jonathan G. Blattmachr, New York, New York & Diana S.C. Zeydel, Miami, Florida*
- 11:45 am. — *Session 16A*  
**Top 10 Things an Estate Planner Needs to Know about § 409A, e.g., Appreciating the Expansive Definition of “Deferred Compensation; Avoiding Stiff Penalties; Impact on QDROs, Split Dollar Life Insurance, and Sales of Closely Held Businesses; Total Tax Liability Increases by an Additional 20% or More**  
*Laura G. Thatcher, Atlanta, Georgia*

- 10:00 a.m. **Coffee**
- 10:15 am. — *Session 14B*  
**Dynamics of Estate Planning for the Family and Family Business - Grantor Trusts (GRATS vs. IDGTS); Do You Digit, or Do You GRAT? Case Study Example**  
*Michael V. Bourland, Fort Worth, Texas*
- 11:00 am. — *Session 15B*  
**Conservation Easements: How to Use; Why Popular with Farmers, Ranchers, and Real Estate Developers (And Tax Shelter Promoters!); Income and Estate Tax Benefits; Complex Tax Rules To Follow in Order to Get and Keep Them**  
*John C. “Jack” Sawyer, Atlanta, Georgia*
- 11:30 am. — *Session 16B\**  
**Ethical Issues and Conflict of Interests in Planning for Multiple Members of the Same Family, as Well as for the Family's Business Interests; Confidentiality Problems When Representing Spouses, Siblings, and Other Family Members; Client Conflict Letters and Other Documentation; Malpractice Concerns; Quality Control Procedures; Privity Issues; What Do You Do If Your Best Clients Divorce**  
*Santo Bisignano, Jr., Dallas, Texas; Michael V. Bourland, Fort Worth, Texas; Professor Anne-Marie Rhodes, Chicago, Illinois*

- 12:30 p.m. — *Luncheon - rsvp required (see registration form) (17A)*  
**Location, Location, Location: Trust Situs** ..... *Hall C*  
*Al W. King III, New York, NY; Douglas J. Blattmachr, Anchorage, AK and Anita M. Sarafa, Chicago, IL*

- 12:30 p.m. — *Luncheon - No Speaker (17B)* ..... *Great Hall*

*South Dakota Trust Company LLC and Alaska Trust are pleased to sponsor today's luncheons*

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

- 1:45 pm. — *Session 20A*  
**Asset Protection Entities of Choice: Sole Remedy Charging Order with FLPs and LLCs ; Nevada's New Charging Order Statute for Corporate Stock; Inherited Wealth and Discretionary Dynasty Trusts; from the 10 DAPT States, Who Are the Leading Domestic APT States? Offshore APTs**  
*Mark Merric, Denver, Colorado*
- 2:30 pm. — *Session 21A*  
**The Coordination Gap: Ordering Relationships among Trustees, Co-Trustees, Protectors, Advisors and Other “Mini-Fiduciaries**  
*Anita M. Sarafa, Chicago, Illinois*
- 3:15 p.m. **Coffee**
- 3:30 pm. — *Session 23A*  
**Marital Deduction Planning for Retirement Benefits, Including the Noncitizen Spouse; Recent Developments, Hot Topics and New Ideas (including trend toward Nonvanilla Retirement Plan Investments: Real Estate, Life Insurance, and Businesses)**  
*Natalie B. Choate, Boston, Massachusetts*

- 1:45 pm. — *Session 20B*  
**Creative Charitable Strategies: Utilizing Charitable Giving Techniques in Creative Combinations to Target Specific Planning Goals or Deal with Special Situations, Including the No Estate Tax (NET) Plan; Includes Charitable Remainder Trusts and Charitable Lead Trusts Primer**  
*John C. “Jack” Sawyer, Atlanta, Georgia*
- 2:30 pm. — *Session 21B*  
**Generation Skipping Transfer Tax Traps — and Solutions!**  
*Diana S.C. Zeydel, Miami, Florida*
- 3:15 p.m. **Coffee**
- 3:30 pm. — *Session 23B*  
**Income Tax Issues Arising from Lifetime Gifting, Related Party Transactions, the Final Form 1040, Basis Adjustments at Death, and Post-mortem Estate Planning: a Kaleidoscope of Issues Often Overlooked by Estate Planners That Can Create Big Savings (Or Cause Big Problems If Not Addressed).**  
*Stephen R. Akers, Dallas, TX and Theodore Atlass, Denver, CO*

- 5:00 p.m. Adjourn until Thursday/Friday, September 25-26, 2008 (Notre Dame-Purdue football game)

*After 32 years of dedicated and inspired service, for which we are profoundly appreciative, Professor Lawrence A. Jegen, III, is taking a respite.*

*Program will be modified to fully reflect legislative developments affecting the estate tax.*

# FACULTY

**Thomas W. Abendroth** is a partner in the Chicago law firm of Schiff Hardin LLP and deputy leader of its Private Clients, Trusts and Estates Group, concentrating in the fields of estate planning, federal transfer taxation, and estate and trust administration. He is a graduate of Northwestern University School of Law and Ripon College, where he currently serves on the Board of Trustees. He is a frequent speaker on tax and estate planning topics at banks and professional organizations.

**Roy M. Adams** is the managing member of Roy M. Adams & Associates PLLC, a partner of Constantine Cannon LLP. He previously headed the Trust and Estates Practice Groups of Sonnenschein Nath & Rosenthal LLP, Schiff Hardin & Waite and Kirkland & Ellis LLP. Mr. Adams is Professor Emeritus of Estate Planning and Taxation at Northwestern University School of Law, where he taught for over 25 years. A fellow of the American College of Trust and Estate Counsel, Mr. Adams is Special Consultant to *Trusts and Estates Magazine*, for which he writes two monthly columns and two quarterly articles. He is the author of numerous articles and books; his most recent is *21<sup>st</sup> Century Estate Planning: Practical Applications*.

**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 Finance Officer and a member of the Executive Committee of the American Bar Association's Section of Real Property, Probate and Trust 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.

**Theodore B. Atlass** is Principal of the Atlass Professional Corporation in Denver. He practices in the areas of taxation, estate planning and probate, closely held business estate planning, charitable trusts and private foundations, and trust and estate litigation. He is a fellow of the American College of Trust and Estate Counsel and a former chair of its Fiduciary Income Tax Committee and a fellow of the American College of Tax Counsel. He earned his J.D. at DePaul University and his LL.M. in Estate Planning from the University of Miami.

**Susan T. Bart** is a Sidley Austin partner in Chicago. A Phi Beta Kappa graduate of Grinnell College, she was a *summa cum laude* graduate of the University of Michigan Law School, where she was Articles Editor of the Law Review. Selected as a Leading Illinois Attorney, Ms. Bart is a fellow of the American College of Trust and Estate Counsel. She is treasurer and member of the Board of Directors of the Illinois Institute of Continuing Education. She is the author for ICLE of *Education Planning and Gifts to Minors* and co-author of the award-winning *Illinois Estate Planning Forms and Commentary*. She also writes a monthly Q&A column for *MorningstarAdvisor.com* entitled "529 Advisor".

**Edward J. Beckwith** is a partner in the Washington DC law firm of Baker Hostetler. Mr. Beckwith is nationally recognized in the legal and administrative specialties which concern establishing and guiding the operations of charitable and educational organizations, health care institutions and trade associations. His advice is often sought with respect to the maintenance of the tax-exempt status of such organizations. He is a graduate of Pennsylvania State University, B.S., Georgetown University Law Center, J.D., and Georgetown University Law Center, LL.M., Taxation.

**Frank S. Berall**, a partner in the Hartford, CT law firm of Copp & Berall, holds B.S. and J.D. degrees from Yale and a 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 its 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 written over 100 articles on estate planning.

**Santo Bisignano, Jr.**, a partner in the Dallas law firm of Bisignano & Harrison, received his B.B.A. and J.D. from the University of Notre Dame. He is Board Certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization and has served as chairman of the Probate, Trusts & Estates Section of the Dallas Bar Association and president of the Dallas Estate Planning Council. He is a fellow of the American College of Trust and Estate Counsel and the Texas Bar Foundation.

**Douglas J. Blattmachr** is president and CEO of Alaska Trust Company, which provides a full range of trust, fiduciary and investment management services. His has 26 years of trust and investment management experience, including serving as president and CEO of various trust companies, including Neuberger & Berman Trust Company in New York City.

**Jonathan G. Blattmachr**, a partner in the New York law firm of Milbank, Tweed, Hadley & McCloy, has served as a lecturer-in-law of the Columbia University School of Law and an Adjunct Professor of Law at New York University Law School. He is a former chairperson of the Trusts & Estates Law Section of the New York State Bar, a fellow and former regent of the American College of Trust and Estate Counsel and past chair of its Estate and Gift Tax Committee. The author or co-author of over 100 articles and four books on estate planning topics, he was editor of *The Chase Review*, published by the Chase Manhattan Bank and is editor-in-Chief of *Conspectus Current*. Mr. Blattmachr is also a co-developer of *Wealth Transfer Planning*, a software system for lawyers.

**Michael V. Bourland**, the founding shareholder of the Fort Worth law firm of Bourland, Wall & Wenzel, P.C., received his B.A. and J.D. degrees from Baylor University and his LL.M. in Taxation Law from the University of Miami. A guest lecturer in estate planning at Baylor University School of Law and School of Business and the University of Texas School of Law, Mr. Bourland is Board Certified in Estate Planning and Probate Law in Texas and a fellow of the American College of Trust and Estate Counsel.

**Professor Regis W. Campfield** is Institute Chairman and Professor of Law and Marilyn Jeanne Johnson Distinguished Law Fellow at Southern Methodist University 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. Prof. Campfield is the author of *Estate Planning and Drafting* (3<sup>rd</sup> ed. 2007) and *Taxation of Estates, Gifts and Trusts*, and CCH's *Fiduciary Tax Guide*.

**Natalie B. Choate** is founder and former chairman of the Estate Planning Committee of the Boston Bar Association and a director of the Boston Estate Planning Council, which named her "Estate Planner of the Year." A graduate of Radcliffe College and Harvard Law School, Ms. Choate practices law with Bingham McCutchen in Boston. A fellow of the American College of Trust and Estate Counsel, Ms. Choate has spoken and written widely on estate planning topics. She is the author of *Life and Death Planning for Retirement Benefits, The QPRT Manual* as well as articles for ACTEC Notes and *Estate Planning* magazine.

**P. Daniel Donohue** is a partner in the Sioux Falls, SD law firm of Davenport, Evans, Hurwitz & Smith. He practices in the areas of probate law and trust administration, real estate law, and general corporate law. He is a member of the American College of Trust and Estate Counsel, American College of Real Estate Lawyers. He is a graduate of the University of Notre Dame, B.B.A. *cum laude*, and the University of South Dakota, J.D.

**John P.C. Duncan** is the founder of Duncan Associates Attorneys and Counselors, P.C. He concentrates on the representation of private and public trust companies, family offices, investment advisors and private investment funds. He and his firm were the primary draftsmen of the newly passed New Hampshire trust laws. Mr. Duncan is a graduate of Yale University, B.A., *cum laude*, and The University of Chicago Law School, J.D. Prior to forming Duncan Associates, he headed the banking and investment practice of the international law firm Jones Day.

**Samuel A. Donaldson** is Associate Professor of Law and Director, Graduate Program in Taxation, University of Washington, Seattle. He is the author of the casebook, *Federal Income Taxation of Individuals* (West: American Casebook Series) and co-author of *International Taxation: Corporate and Individual*. Prior to joining

# FACULTY

UW law school faculty in 1999, he was an attorney in Bellevue, WA, where his practice focused on federal taxation, estate planning, business acquisitions, and business succession planning. He is a graduate of Oregon State University, B.A., University of Arizona, J.D. and University of Florida, LL.M.

**S. Stacy Eastland** is Managing Director of Goldman Sachs & Company, Houston. He currently works with private clients and their own advisors with their strategic wealth management plans, combining a variety of income tax, estate planning and gifting techniques. Prior to joining Goldman Sachs, he was a senior partner with Baker Botts in Houston. He is a graduate of Washington and Lee, B.S., and The University of Texas, J.D. He is a fellow and former regent of the American College of Trust and Estate Counsel.

**Charles D. (Skip) Fox, IV** is a partner in the Charlottesville, Virginia, office of the law firm of McGuireWoods LLP. He concentrates his practice in estate planning, estate administration, trust law, and charitable organizations. He is a frequent lecturer across the country at seminars on trust and estate topics. Mr. Fox has contributed numerous articles to many publications and is regular columnist for *Trusts & Investments* on tax matters. He is also the author or co-author of five books on estate planning subjects. A graduate of Princeton, Yale and the University of Virginia, Mr. Fox serves on the Estate and Gift Tax Committee and the Legal Education Committee of the American College of Trust and Estate Counsel.

**Joe M. Goodman** is a partner in the transactions and corporate advisory services of the Adams & Reese law firm in Nashville. He is a member of the Tax Team and has been providing multidisciplinary, holistic professional services to high net worth families and family-owned businesses in the areas of financial, tax, investment, estate and business planning for more than 30 years. He facilitates the communication and decision-making process for families dealing with issues that overlap the family and business systems. He is a graduate of University of Tennessee, B.S., University of Tennessee Law School, J.D. and New York University, LL.M., Taxation.

**Michael L. Graham** is the senior lawyer of The Graham Law Firm, P.C., co-author of *Wealth Transfer Planning* and acting CEO of ILS Management, LLC. In 1994 Mr. Graham founded the law firm of Graham & Smith, LLP, which limited its practice to substantial matters involving business and estate planning, administration of estates and trusts, and fiduciary based litigation. The Graham Law firm was formed to continue that speciality practice, based in the Park Cities area of Dallas. Mr. Graham is a graduate of Baylor University, BBA, and Baylor School of Law, J.D., *cum laude*.

**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.

**Robert S. Keebler**, CPA, MST, is a partner with Virchow, Krause & Co., LLP, and chair of the Virchow, Krause 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. 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.

**Al W. King III** is currently the co-founder, co-chairman and co-CEO of South Dakota Trust Company, LLC and South Dakota Planning Company, LLC. The former is a national trust boutique and financial advisory company for the wealthy based out of Sioux Falls, South Dakota, and the latter an estate planning consulting firm based out of New York City. Mr. King was previously managing director and national director of estate planning for Citigroup.

**Carlyn S. McCaffrey** is a partner and co-head of Weil, Gotshal & Manges' Trusts and Estates department and an adjunct professor of law at New York University School of Law. She is a graduate of New York University School of Law, LL.B. and LL.M. Ms. McCaffrey is a fellow and a past president of the American College of Trust & Estate Counsel, a fellow and regent of the American College of Tax Counsel and a member and past vice president of the International Academy of Trust & Estate Counsel. She is also a member of the Advisory Board of Tax Analysts. She is the co-author of *Structuring the Tax Consequences of Marriage and Divorce*.

**Mark E. Merric** manages the Merric Law Firm in Denver. He is also an Adjunct Professor of Taxation at the University of Denver, from which he holds is 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**, a graduate of Northwestern University School of Law, is the Richard H. Clark Professor of Law at Emory University School of Law in Atlanta. He is the successor author of Casner & Pennell on *Estate Planning* and its annual supplements, now in its sixth edition. He is the author of *Tax Management Portfolios on Transfer Tax Payment and Apportionment* (BNA 2001) and on the Marital Deduction (BNA 1996) and casebooks on *Income Taxation of Trusts, Estates, Grantors and Beneficiaries* (West 1987) and *Wealth Transfer Tax* (West 1997, with Kahn and Waggoner). He is an adviser for the American Law Institute's *Restatement of the Law (Third) of Property – Wills and Other Donative Transfers*.

**Professor Anne-Marie Rhodes** is a graduate of Albertus Magnus College, B.A., and Harvard University, J.D. After her graduation from Harvard, Professor Rhodes was associated with Schiff, Hardin & Waite in Chicago and Washington D.C. She is currently of counsel with Sachnoff & Weaver, Ltd., concentrating on estate planning. She has written and lectured extensively on estate planning, cultural property, and taxation issues here and abroad. She is a fellow of the American College of Trust and Estate Counsel.

**Anita M. Sarafa** is Managing Director of the Wealth Advisory Group of JPMorgan Private Bank and was the Fiduciary Manager for the Midwest region, overseeing trust and estate administration. She was previously a partner in the Chicago-based law firm of Winston & Strawn, where she practiced for 11 years in its Trusts & Estates Group. She received her undergraduate degree from the University of Michigan and her law degree from Boston University School of Law, where she was the editor of *Probate Law Journal* for the National College of Probate Judges.

**John C. "Jack" Sawyer** is a member of the Atlanta law firm Alston & Bird's Wealth Planning and Organizations groups. He concentrates his practice on estate and tax planning, including conservation easements and asset protection, estate administration, fiduciary and tax litigation, and exempt organizations. Mr. Sawyer is a graduate of the University of Notre Dame, B.B.A., *cum laude*, and University of Georgia, J.D.

**Laura G. Thatcher** heads Alston & Bird's executive compensation practice in the Atlanta, Georgia office. Having over twenty years' experience in securities law and mergers and acquisitions, Ms. Thatcher developed executive compensation as a separate speciality area of the firm's tax practice and now works exclusively in that area. Ms. Thatcher is a frequent speaker and author of materials on topics relating to executive compensation. She is a graduate of Hollins University, B.A. and Emory University, J.D.

**William C. Weinsheimer** is a partner with Foley & Lardner LLP, and is a member of the firm's Tax & Individual Planning Practice and Estates & Trusts and Tax, Valuation & Fiduciary Litigation Practices. He focuses on estate, tax, and succession planning for owners of closely held businesses, key executives and other wealthy individuals. Mr. Weinsheimer is a graduate of Northwestern University School of Law, J.D., and the University of Notre Dame, B.B.A.

**Diana S.C. Zeydel**, a partner in the Miami law firm of Greenberg Traurig, has significant experience representing high net worth individuals and families, focusing particularly on achieving intra-generational wealth preservation and business succession planning. She is a fellow of the American College of Trust and Estate Counsel and the Real Property, Probate and Trust Law Section of the ABA and a frequent lecturer before both. She is a *summa cum laude* graduate of Yale University and a graduate of New York University School of Law.

## 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 15.0 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 \$595.00 if paid in advance (refundable if written notice of cancellation is received *not later than* October 5, 2007 by Regis W. Campfield, 7534 Oak Bluff, Dallas, Texas 75254, and \$640.00 if paid at the time of the Institute. Single day registration is \$330.00 (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 \$595.00 by writing Professor Regis W. Campfield, 7534 Oak Bluff, Dallas, Texas 75254. Lecture outlines alone may be ordered for \$125.00 (and will be filled at the conclusion of the program based upon availability).

## Confirmations

Confirmations will not be mailed this year.

## 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 to confirm hotel reservations at group rates.*

## Football Game

We regret that the Institute cannot supply tickets to the Notre Dame - Boston College game which follows the Institute on Saturday, October 13, 2007.

### Downtown

Marriott Hotel (\$108)..... 574-234-2000  
Holiday Inn Centre (\$89)..... 574-232-3941  
Residence Inn (\$119)..... 574-289-5500

### Suburban (North)

Inn at St. Mary's (\$110)..... 800-947-8627  
Ivy Court (\$80) ..... 574-277-6500  
Hampton Inn & Suites (\$119).574-277-9373  
Holiday Inn Express (\$109). 574-968-8080  
Jameson Inn (\$72)..... 574-277-3211

### University Mall (Mishawaka)

Courtyard (\$109)..... 574-273-9900  
SpringHill Suites (\$109)..... 574-271-0832  
Country Inn & Suites (\$79).. 574-271-1700  
Varsity Club (\$95)..... 800-946-4822

# REGISTRATION FORM

## Thirty-third 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 \$595.00 fee (\$640.00 at the door). Fee includes continental breakfasts, luncheons, reception, and lecture outlines. Sorry, no credit cards.

Single Day Registration - \$330.00 (\$360.00 at door) Indicate Date:  Thur.  Fri.

Concurrent Sessions -- Pre-registration required:  
**Thursday, October 11th, (indicate choice):**

9:15-10:00 am Split \$ (2A)

9:15-10:00 am Charity (2B)

10:15-11:00 am Life Ins (3A)

10:15-11:00 am Gift Tax (3B)

11:00-11:45 pm Elderly (4A)

11:00-11:45 pm Entity (4B)

11:45-12:30 pm Flexible (5A)

11:45-12:30 pm Client Hug (5B)

12:30-1:45 pm Luncheon (*Crummey*) (6A)  
Space limited, *ticketed event, RSVP required (check box)*

12:30-1:30 pm Luncheon - no speaker (6B)

1:45-2:30 pm Marital (7A)

1:45-2:30 pm Income Tax (7B)

2:30-3:15 pm Mathematics (8A)

2:15-3:00 pm Estate Admin (8B)

3:30-4:15 pm Discretionary (9A)

3:15-4:00 pm Retirement (9C)

4:15-4:30 pm Patents (9B)

4:30-5:30 pm Planning (10A)

4:30-5:30 pm Pick Trustee (10B)

Concurrent Sessions -- Pre-registration required:  
**Friday, October 12th, (indicate choice):**

10:15-11:00 am §529 (14A)

10:15-11:00 am Dynamics (14B)

11:00-11:45 am Credit (15A)

11:00-11:45 am Easement (15B)

11:30-12:30 pm Ethics (16B)

11:45-12:30 pm §409A (16A)

12:30-1:45 pm Luncheon (Location) (17A)  
Space limited, *ticketed event, RSVP required (check box)*

12:30-1:45 pm Luncheon - no speaker (17B)

1:45-2:30 pm Asset (20A)

1:45-2:30 pm Charity (20B)

2:30-3:15 pm Coordinate (21A)

2:30-3:15 pm GST (21B)

3:30-5:00 pm Retirement (22A)

3:30-5:00 pm Income Tax (22B)

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

I can't 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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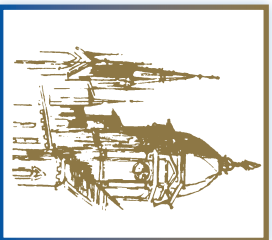
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