"Tour of Estate Planning Tools & Techniques"

Date:	Friday, May 5, 2017	***Time:*** 8:00 AM – 12:00 PM	***Format:*** Lecture – 4.0 hours
CE Credits:	OH Insurance, CLE, CFP, CPE, CFRE		
Speaker:	L. Paul Hood, Jr., J.D., LL.M.		
Location:	The Pinnacle, 1772 Indian Wood Circle, Maumee OH 43537		***Phone:*** 419-764-4387

PROGRAM OVERVIEW

The purpose of this presentation is to provide an in-depth overview of most of the major tools and techniques currently in use in estate planning, and it covers more than 40 estate and charitable planning tools and techniques. We will analyze each tool and technique with the same set of criteria and compare some of them to other tools and techniques, including:

- Advantages
- Disadvantages
- Assets best suited for the tool
- Assets generally not well suited for the tool
- Need for independent valuation
- Cost and importance of implementation and ongoing administration
- Cash flow requirements of assets used in the tool
- Cash flow requirements of client and client's spouse and family if the tool is used
- Estate tax risks and consequences
- Gift tax risks and consequences
- Asset protection offered by the tool

PROGRAM OUTLINE

The following time components have been assigned to this topic to allow the presenter sufficient time to cover the subject matter.

• Introduction	8:00 – 8:05 am
• Wills	8:05 – 8:07 am
• Joint tenancy with rights of survivorship	8:07 – 8:10 am
• Direct Gifts	8:10 – 8:15 am
• Revocable trusts	8:15 – 8:20 am
• Portability	8:20 – 8:23 am
• Supercharged credit shelter trust	8:23 – 8:25 am
• Life insurance trusts	8:25 – 8:30 am
• QPRT	8:30 – 8:35 am
• GRIT	8:35 – 8:40 am
• Installment sale	8:40 – 8:45 am
• Private annuity	8:45 – 8:50 am
Short Break	8:50 – 9:00 am
• SCIN	9:00 – 9:05 am
• IDGT	9:05 – 9:10 am
• BDIT	9:10 – 9:15 am
• Guarantee/loan	9:15 – 9:17 am
• Opportunity shift	9:17 – 9:19 am
• Charitable lead trusts	9:19 – 9:29 am
• Charitable remainder trusts	9:29 – 9:39 am
• GRAT	9:39 – 9:46 am
• Installment sale to IDGT/BDIT	9:46 – 9:53 am
Short break	9:53 – 10:03 am
• Family partnerships/LLCs	10:03 – 10:08 am
• Inter vivos QTIP	10:08 – 10:13 am
• SLAT	10:13 – 10:18 am
• Offshore trusts	10:18 – 10:20 am

•	Dynasty trusts	10:20 – 10:22 am
•	Defined value sale/gift	10:22 – 10:24 am
•	RPM trust	10:24 – 10:26 am
•	Estate equalization between spouses	10:26 – 10:28 am
•	Skipping generations	10:28 – 10:30 am
•	RMA	10:30 – 10:32 am
•	Limited power of appointment lid	10:32 – 10:34 am
•	Incentive/disincentive trusts	10:34 – 10:36 am
•	Private unitrusts/annuity trusts	10:36 – 10:38 am
•	Tandem techniques	10:38 – 10:40 am
•	Charitable gift annuities	10:40 – 10:50 am
	Short Break	10:50 – 11:00 am
•	Pooled income fund	11:00 – 11:02 am
•	Remainder interest in personal residence or farm	11:02 – 11:04 am
•	Private foundations	11:04 – 11:15 am
•	Supporting organization	11:15 – 11:26 am
•	Donor advised funds	11:26 – 11:37 am
•	IRA charitable rollover	11:37 – 11:48 am
•	Conclusion	11:48 – 11:50 am

Total: 200 minutes (75 minutes charitable)

SPEAKER BIOGRAPHIES

L. Paul Hood, Jr., J.D. LL.M. Director of Planned Giving Paul joined the Foundation as the Director of Planned Giving in June 2013. He had been the Director of Gift Planning for The University of Montana Foundation. A self-styled "recovering tax lawyer," Paul practiced tax and estate planning law for 20 years in Louisiana. He is the author or co-author of four books on estate planning and business valuation and is a frequent speaker and writer on estate planning and business valuation. Paul obtained his undergraduate and law degrees from Louisiana State University and a LL.M. in taxation from Georgetown University Law Center. The father of two teenaged boys, he enjoys reading, but his passion is baseball. Paul serves as President of the Toledo Area Partnership for Philanthropic Planning for 2017.

COURSE OBJECTIVES

By attending this session, the participant will:

- Have a working knowledge of most of the major estate and charitable planning tools and techniques presently in use today
- Be able to compare the various techniques to one another for the benefit of their clients
- Learn the basics of intelligent design of estate and charitable planning tools and techniques

Level of education required: Intermediate

INSTRUCTOR CRITERIA FOR CLASSROOM:

Instructors are selected, based on these criteria:

- Experience
- Knowledge & expertise on topic
- Teaching experience
- Professional credentials

Our instructors are well respected in the industry, with many years of work experience. Many are published authors who have been requested to appear on radio and television programs because of their expertise and they have presented programs across the country to attorneys, CPAs, CFPs, Trust Officers and financial planning professionals.

PROVIDER:

The Association Office – 7517 Wind River Drive, Sylvania OH 43560 Phone: 419-764-4387
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