

'TIL DEATH DO YOU PART ESTATE PLANNING FOR SPOUSES

Tuesday, April 29, 2008 / 6:00 p.m. to 9:00 p.m.

This program will provide practical information for estate planning attorneys regarding the most effective ways to represent a husband and wife in achieving their testamentary desires. This course will cover basic strategies and current problem areas in estate planning for spouses including: marital deduction qualification and funding issues, lifetime estate equalization, post-mortem use of disclaimers, testamentary planning and formula clauses. It will also provide an in-depth review of tax apportionment clauses and their impact on the overall estate plan. In addition, the faculty will spend time exploring what every advisor should know about planning with retirement accounts, which often comprise a significant portion of a couple's assets. Finally, this program will address the many ways in which an ethical conflict can arise from the simultaneous representation of spouses, the relevant ethical rules and how best to protect your clients in these situations.

Program Co-Chairs

Tara L. Kaplan
John Silberman Associates P.C.

Kara B. Schissler (Moderator)
Katten Muchin Rosenman LLP

Faculty

Pamela Ehrenkranz
Wachtell Lipton Rosen & Katz

Stephanie E. Heilborn
Heilborn LLC

Joann T. Palumbo
Tarter Krinsky & Drogin LLP

Agenda

6:00 - 6:05

Introduction

6:05 - 6:40

Marital Deduction Planning Overview

- History of marital deduction
- Qualification requirements
- Lifetime planning
- Testamentary planning

Tara L. Kaplan

6:40 - 7:15

Planning with Retirement Benefits

- Overview
- Required minimum distributions for spouses
- Spousal rollovers
- Beneficiary designations
- Qualifying retirement benefits for the marital deduction
- Disclaimers of retirement benefits
- Spousal rights to retirement benefits
- Coordinating with the tax apportionment clause

Stephanie E. Heilborn

7:15 - 7:25

Break

7:25 - 8:00

Tax Apportionment Issues

- Default rules under Federal law
- Default New York State Rules
- Drafting around the statutes in testamentary & non-testamentary instruments

Joann T. Palumbo

8:00 - 8:35

Professional Responsibility When Representing Spouses

- Relevant rules of professional responsibility
- Relevant ethics opinions and other guidance
- Issues raised by the simultaneous representation of both spouses

Pamela Ehrenkranz

8:35 - 9:00

Questions & Answers

Panelists

3.0 credits total: 2.5 professional practice & 0.5 ethics

This live program provides New York & California transitional/non-transitional credit for all attorneys.

Illinois credit differs as it is based on a 60 minute credit hour.

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\$205 Member \$315 Non-member

Videotapes (includes materials):

\$405 Member \$475 Non-member

Walk in Registration (includes materials):

\$230 Member \$340 Non-member

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\$445 Member \$535 Non-member

CDs (includes materials):

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\$105 Member \$135 Non-member

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Registration Information

Program Location:

All programs are held at

New York City Bar

42 West 44th Street, New York, NY 10036

To Register: Call (212) 382-6663 or fax (212) 869-4451; mail registration form to the City Bar Center for CLE, 42 West 44th Street, New York, NY 10036 or register online at www.nycbar.org.

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