

2018

Monthly Meetings



SACRAMENTO
ESTATE
PLANNING
COUNCIL

SACRAMENTO ESTATE PLANNING COUNCIL

The Sacramento Estate Planning Council's Estate Planning Forum is the premier Northern California educational conference for professionals in the estate planning field. The one-day conference features nationally known experts from across the country, speaking on issues and concepts that are essential for practitioners who wish to stay up to date. The Estate Planning Forum, now in its forty-seventh year, is the ideal place to earn continuing education credit in law, accounting and financial planning.

It is also one of the few local venues offering credit for not only general California Bar MCLE purposes, but for the California Bar legal specializations in (1) Taxation, and (2) Estate Planning, Trust and Probate law. All courses will be approved for continuing education for general MCLE purposes including the specializations. There will be 6 hours of credit available.

The 2019 Estate Planning Forum continues the tradition of bringing a diversity of topics to offer something for every practitioner. Please join us and 150+ of your peers for the SEPC 2019 Estate Planning Forum.

Save the Date!

2019 ESTATE PLANNING FORUM (FORMERLY TECHNICAL FORUM)

MCGEORGE SCHOOL OF LAW
THURSDAY, JANUARY 24, 2019
7:30 A.M. - 4:15 P.M.

HOSTED WINE RECEPTION IMMEDIATELY FOLLOWING



SAM DONALDSON
GEORGIA STATE UNIVERSITY
COLLEGE OF LAW
Recent Estate Planning Updates



TODD FITHIAN
THE LEGACY COMPANIES, LLC
*Amplifying Your Brand in this Force
Fed World of Collaboration and
Commoditization*



MICHAEL KITCES
PINNACLE ADVISORY GROUP
*Advanced Roth Conversion
Strategies
Trusts as IRA Beneficiaries*

**SACRAMENTO
ESTATE
PLANNING
COUNCIL**

**MONTHLY
MEETINGS**

ARE HELD AT THE
SUTTER CLUB
CALIFORNIA ROOM

1220 NINTH STREET
SACRAMENTO, CA 95814

COCKTAILS: 5:00 P.M.
DINNER: 5:45 P.M.

**SAVE THE
DATE!**

2018 HOLIDAY PARTY
DATE: WEDNESDAY, DECEMBER 5
LOCATION: MULVANEY'S B&L
(LARGE ROOM)

Monthly Meetings

SEPTEMBER 26, 2018



MATTHEW F. BURKE, ATTORNEY – LOS ANGELES, CA
California Property Tax Proposition 13 Updates and Issues for Estate Planning Professionals

In this session, Matthew Burke will give a broad overview of the current California Prop 13 change in ownership issues relevant to estate planning professions. Issues that will be covered include the potential changes to Prop 13 through ballot initiatives (the split roll, and the expanded base year value transfer); the recent changes to the joint tenancy regulations; county enforcement trends in Prop 60/90 base year value transfers; the interspousal, registered domestic partner, parent-child,

and grandparent-grandchild exclusions; non pro rata distributions; transfers via trust and using the life estate rules; transfers to entities and the step transaction; transfers of legal entity interests; and overcoming the original co-owner problem.

OCTOBER 24, 2018

ANNETTE NELLEN, CPA, CGMA, ESQ., PROFESSOR – SAN JOSE STATE UNIVERSITY

Opportunities and Cautions Concerning the Section 199A Deduction

An overview to the Section 199A qualified business income deduction applicable to individuals, estates and trusts. Planning and compliance considerations including cautions will be addressed along with the outlook for this temporary tax cut.

This presentation will be followed by a Q&A session with Professor Nellen on other TCJA changes relevant to individuals and the prospects and pieces for Tax Reform 2.0.

NOVEMBER 14, 2018



JOY G. CHANG, PARTNER – WITHERS WORLDWIDE, SAN DIEGO, CA

Cross-Border Planning: Tips for Domestic Planners Facing Increasingly Global Clients

As global mobility increases, domestic planners are seeing more international issues, such as US clients investing in foreign assets, or non-US persons investing in US assets. This program will provide a general overview of international estate planning issues that a domestic estate planner should be aware of and provide tips for advising clients with global interests.

SACRAMENTO ESTATE PLANNING COUNCIL

The Sacramento Estate Planning Council ("SEPC") provides a forum where Trust Officers, Private Fiduciaries, Attorneys, Certified Public Accountants, Chartered Life Underwriters, Chartered Financial Consultants, Certified Financial Planners, Chartered Financial Analysts, Educators, Planned Giving Professionals, and Accredited Valuation Experts in the Sacramento Valley can meet and share information about new developments in estate planning, a constantly changing field.

Members continue their professional development at monthly dinner meetings that feature speakers on important topics related to estate planning.

The SEPC is a non-profit, professional association which serves as an educational and networking resource for over 200 regional members who practice in the area of estate planning. If you are an Estate Planning professional practicing in the Sacramento area, we encourage you to learn more about our organization and attend our events.

Monthly Meetings

FEBRUARY 27, 2019

ANDREA ROSS, J.D., LL.M., DIRECTOR – WEALTH STRATEGIES GROUP, BERNSTEIN – LOS ANGELES, CA

§1202 and You: Planning with Qualified Small Business Stock

The Qualified Small Business Stock (QSBS) exclusion under IRC §1202 can help an individual or family shield significant gain from capital gains taxes upon the sale of certain business interests. However, the enhanced tax benefits of the exclusion are sometimes overlooked and often misunderstood. Andrea Kushner Ross, Director in Bernstein's Wealth Strategies Group, will discuss the QSBS exclusion and outline the circumstances when it can be used.

MARCH 27, 2019



MARK VORSATZ, MANAGING DIRECTOR AND CEO – ANDERSEN TAX, SAN FRANCISCO, CA

Common (and Uncommon) Planning Techniques

Mark will discuss a variety of planning applications dealing with Charitable Lead Trusts, Charitable Remainder Trusts, Real estate transfers, Private Annuities and GRATs. The presentation will be designed to provide the attendees with a broader understanding of the economic implications and technical considerations in the design of different assets and how to optimize from a planning perspective.

APRIL 24, 2019



HOWARD SANGER, ATTORNEY – SANGER & MANES LLP, PALM DESERT, CA

Facing Increasingly Global Clients Trustees Can't Count

In the "real world" of estate plans with trusts created for blended families (i.e., second marriages; remainder beneficiaries who are children from prior marriages), many fiduciary accountings either (a) shortchange, or (b) overpay, beneficiaries. Using actual examples, this presentation will illustrate fiduciary accounting blunders made by trustees, their accountants and their lawyers.