CONTINUING EDUCATION PROOF OF ATTENDANCE FORM

42ND ANNUAL HECKERLING INSTITUTE ON ESTATE PLANNING

Due to an increase in electronic tracking and reporting, many accrediting agencies have imposed mandatory cut-off dates for reporting credits. Attendees who return forms after January 31, 2008 may be subject to additional fees or may be denied credits by the accrediting agency.

All registrants must complete this form as proof of attendance. All credit, including ethics credit, will be awarded based on sessions actually attended. LIST ALL JURISDICTIONS AND PROFESSIONS IN WHICH YOU WISH TO RECEIVE CREDIT AND INCLUDE YOUR LICENSE OR IDENTIFICATION NUMBER. Please refer to the yellow Continuing Education Information Form included in this volume for further information regarding the availability of credit for your jurisdiction(s) or profession(s). PLEASE NOTE THAT IT IS YOUR RESPONSIBILITY TO ASCERTAIN THE CONTINUING EDUCATION GUIDELINES OF YOUR JURISDICTION AND PROFESSION. Return this form to the Registration Desk upon completion of the Institute, or mail it to the University of Miami School of Law, Heckerling Institute, 1311 Miller Drive, Room C-423, Coral Gables, FL 33146 by January 31, 2008. You may also send the form by fax to 305-284-6752. Attendees who return forms after this date may be subject to additional fees or risk denial of credits by the accrediting agency.

PLEASE TYPE OR PRINT CLEARLY!!

Name ____________________

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CREDIT APPLYING FOR:

❑ **Attorney**
Bar # ______ State ______
Bar # ______ State ______
Bar # ______ State ______
Bar # ______ State ______

❑ **CPA**
CPA # ______ State ______
CPA # ______ State ______

❑ **CFP**
Last 4 digits of Social Security # ______
License # ______

❑ **Insurance (CLU, ChFC, etc.)**
Social Security # ______
License # ______ State ______
License # ______ State ______
License # ______ State ______

❑ **Other (ICB, PACE, IRS, etc.)**
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PLEASE INDICATE SESSIONS ATTENDED:

Monday Morning, January 14, 2008
- ❑ **Fundamentals Program** – Preparing and Filing the Form 709: Who, What, How, When and Where (Yale)

Monday Afternoon, January 14, 2008
- ❑ Recent Developments - 2007 – Part I (Belcher, Harrington, Pennell)
- ❑ Recent Developments - 2007 – Part II (Belcher, Harrington, Pennell)

Tuesday Morning, January 15, 2008
- ❑ Current Valuation Issues Involving FLPs and LLCs (Porter)
- ❑ Covering Your Client's S (Corporation) (Donaldson)
- ❑ Business Succession or Business Cessation? Passing the Torch Without Dousing the Flame (Redd)
- ❑ Mom & Pop Want to Cut Hours But Not Pay! Closely Held Company Deferred Compensation (and Alternatives) (Jansen)

Tuesday Afternoon, January 15, 2008
- ❑ Picasso, Warhol, Koons – What Do I Do With My Stuff? (Lerner)
- ❑ Estate Planning for Retirement Plans of the Rich and Famous (Trytten)
- ❑ Can I Turn Right on Red? Yes, With Caution: Transferring Wealth to Parents and Siblings (Moore)
- ❑ The ABCs of 529 Savings Accounts Aren't So Simple (Bart)

Wednesday Morning, January 16, 2008

- ❑ Deductive Reasoning: Section 2053 Proposed Regs- Take the Guess Work out of Deductible Claims (Burns)
- ❑ Gifting and Selling by Formula – Shield Against Gift Tax Valuation Risk or Invitation to Audit Exposure (McCaffrey)
- ❑ Question and Answer Session (Belcher, Harrington, Pennell)

Wednesday Afternoon, January 16, 2008 (concurrent sessions)

- ❑ **Fundamentals Program** – Fundamentals of Life Insurance in Estate Planning – What You Need to Know and What You Think You Know (Brody, Mancini)
- ❑ **I-A** – Transfer Tax Audit Issues - What's Hot? (Porter, Basson, Condon)
- ❑ **I-B** – Planning When the S (Corporation) Hits the Fan (Donaldson)
- ❑ **I-C** – International Planning Update (Rothschild, Christensen III)
- ❑ **I-D** – All I Want When I Retire Is the Money – But How Do I Get It From the Closely Held Business? (Jansen)
- ❑ **I-E** – Optional Funding of 529 Savings Accounts (Bart, Baum)
- ❑ **I-F** – Cross-Selling, Indexing and the Prudent Investor Act: Pitfalls and Alternatives (Cline, Miller, Norris)
- ❑ **II-A** – Transfer Tax Audit Issues – What's Hot? (Porter, Basson, Condon) *Repeat of Session I-A*
- ❑ **II-B** – Trusts as Beneficiaries of Retirement Plan Assets (Trytten)
- ❑ **II-C** – Negotiating and Understanding the Auction Consignment Agreement (Lerner, Bresler, Thomas)
- ❑ **II-D** – Reverse and Lateral Estate Planning (Moore, Henderson)
- ❑ **II-E** – Technology Update – Time Travels Fast (Hodges Jr., Shumaker)
- ❑ **II-F** – Everyone Has a Family, But Does Everyone Need a Family Office? (Wintriss, Chase, McCarthy)

Thursday Morning, January 17, 2008

- ❑ You May Not Need to Whine About the Problems with Your Irrevocable Trust: State Law and Tax Considerations in Trust Decanting (Halperin)
- ❑ Perpetuities, Taxes, and Asset Protection: An Empirical Assessment of the Jurisdictional Competition for Trust Funds (Sitkoff)
- ❑ "Dear Trustee, Send Money": An Examination of Trustees, Beneficiaries and Distributive Provisions (Gallo)
- ❑ The Top Ten Ethical Challenges Confronting Estate Planning Practitioners Today and the Best Practices for Addressing Them (Fox IV) ****Ethics***

- ❑ **12:45 – 1:45 p.m. Unauthorized Entities Session** *(Donato)* ***Attendance is required for insurance professionals seeking continuing education credit in Florida. Only those seeking insurance continuing education credit in Florida will receive credit for this session.***

Thursday Afternoon, January 17, 2008 (concurrent sessions)

- ❑ **Fundamentals Program**: Charitable Remainder Trusts Revisited (McCoy, Beckwith)
- ❑ **III-A** – A Mock Trial – The Attorney as Witness: What You Say May be Used Against You in a Court of Law (and Otherwise): Deposition Strategies and a Mock Deposition (Mignogna, Ross, Char, Sacks)
- ❑ **III-B** – A Practical Guide to Tax Preparation in Light of New IRS Rulings and Regs (Burns, Hughes)
- ❑ **III-C** – Decanting Discretionary Trusts: State Law and Tax Considerations (Halperin)
- ❑ **III-D** – Engineering a Succession Plan that Keeps the Family Business on Track (Redd)
- ❑ **III-E** – Case Studies on Best Practices for Confronting Ethical Issues (Fox IV, Spahn) ****Ethics***
- ❑ **III-F** – Trust Investment Law, Portfolio Allocation, and Total Return Damages: The Role of Empirical Analysis (Sitkoff, Schanzenbach)
- ❑ **IV-A** – FLPs: Don't Leave Home Without One (But Leave Your Home Outside of It!) (Loomis-Price, Hodges II)
- ❑ **IV-B** – Individual Trustees and Discretionary Trusts (Gallo, Feinfield, Price)
- ❑ **IV-C** – Let the Sunshine In: A Florida Law Update (Stone, Beller)
- ❑ **IV-D** – Technology Update – Time Travels Fast (Hodges Jr., Shumaker) *Repeat of Session II-E*
- ❑ **IV-E** – Section 453, OID, Earnouts, Holdbacks, Price Reductions, Escrows & Other Contingent Payments- What's This Got to Do with Estate Planning? (Mulligan, Steinberg)

Friday Morning, January 18, 2008

- ❑ The Issue of Issue (Rothschild)
- ❑ Charitable Contribution Tax Strategies: Avoiding Near-Death Tax Experiences and Bad Heir Days (Teitell)
- ❑ Wrap-Up: Blue-Plate Specials – A Menu of the Best Dishes Served Up at the Institute's Proceedings (Adams, Redd)

SIGNATURE____**DATE**________________

I certify that I personally attended the sessions marked on this Proof of Attendance form.

****Ethics credits may be available for these sessions. Please consult the Continuing Education Information form for more information.***