

**46th Annual Heckerling Institute on Estate Planning
January 9 – 13, 2012**



The National Registry of CPE Sponsors (NASBA) has expanded the "Fields of Study" from seven broad fields to twenty three subject areas. The 46th Annual Heckerling Institute on Estate Planning covers seven of the twenty three fields. The table below indicates the number of minutes available per session for each field of study. Your Certificate of Attendance will reflect those seven fields of study and the number of CPE credits earned.

Day / Time	Session Title	Administrative Practice	Business Law	Communications	Computer Science	Regulatory Ethics	Specialized Knowledge and Applications	Taxes
General Sessions								
Monday 9:00 – 12:15	Fundamentals- What Your Mother Never Told You About Powers of Appointment: A Most Flexible Estate and Financial Planning Tool							180
2:10 – 5:15	Recent Developments – 2011							170
Tuesday 9:00 – 9:50	IRA Distributions and Rollovers - Integrating Estate Planning and Income Tax Planning							50
9:50 – 10:40	Straightjacket Trusts: Requested, Needed or Imposed by Default?	50						
10:55 – 11:45	Pressing The "Do Over" Button: Strategies for Modifying Wills and Trusts After Formation	50						
11:45 – 12:35	They Say You Can't Take It With You - But How Do You Give It Away? Using the New \$5 Million Exclusion Amount							50
2:00 – 2:50	The Last Picture Show -- What You Should Do with Your Art							50
2:50 – 3:40	Portability: The New Estate Planning Wonder Drug?							50
3:55 – 4:45	There's No Place Like Home - Unless You Give It Away							50
4:45 – 5:35	Ethics- The ACTEC Commentaries in the 21 st Century: Where Have We Been and Where Are We Going?					50		
Wednesday 9:00 – 9:50	Use of Irrevocable Income - Only Trusts in Elder Law Planning: Yes, You Can Have Your Cake and Eat It Too	50						
9:50 – 10:40	Gift Tax Audits: A Tale of Two Initiatives							50
10:55 – 12:35	Question and Answer Panel							100
Fundamentals Program (Runs Concurrently with Special Sessions I & II)								
2:00 – 5:20	What Every Estate Planner Needs to Know About Tax-Exempt Organizations and Charitable Gift Planning						180	
SPECIAL SESSIONS I 2:00 – 3:30								
I-A	Planning for Clients with \$5 Million or Less							90
I-B	Family Limited Partnerships: Not Just a Passing Phase?							90
I-C	Planning and Administering the Artist's Estate and the Artist's Foundation							90
I-D	Twenty Tax Traps and Other Trustee Selection Considerations							90
I-E	Expert Witnesses in Trust and Estate Litigation			90				
I-F	Using Annuities in Estate Planning: Opportunities and Pitfalls							90

Day / Time	Session Title	Administrative Practice	Business Law	Communications	Computer Science	Regulatory Ethics	Specialized Knowledge and Applications	Taxes
SPECIAL SESSIONS II 3:50 – 5:20								
II-A	Planning for the "New Medium Sized" Estate of \$5 to \$15 Million							90
II-B	Recent Developments for Fiduciaries	90						
II-C	What's New for U.S. Clients with Non-U.S. Assets?							90
II-D	New Technologies to Deliver Better Client Services				90			
II-E	Taking a Look Under the Hood - A 10 Point Diagnostic Test for Your FLP							90
II-F	Tax, Business, and Drafting Considerations of Buy-Sell Agreements							90
Thursday 9:00 – 9:50	A Hop, Jump and Generation-Skip Away with GST Tax							50
9:50 – 10:40	In-Plan Roth Rollovers: A Good Idea? Or Just Another Revenue Raiser?							50
10:55 – 11:45	Let My Trustees Go! Planning to Minimize or Avoid State Income Taxes on Trusts							50
11:45 – 12:35	You're What? With Whom? But Have You Thought About...? Marriage, Civil Union							50
Fundamentals Program (Runs Concurrently with Special Sessions III & IV)								
2:00 – 5:20	Grantor Trusts: Take Nothing for Granted							180
SPECIAL SESSIONS III 2:00 – 3:30								
III-A	Planning for the Large Estate of Over \$15 Million							90
III-B	Family Limited Partnerships: Not Just a Passing Phase? (Repeat of Session I-B)							90
III-C	GST Tax: Pitfalls, Pratfalls and Practical Pointers							90
III-D	Anyone Can Whistle - What You Should Know About the Newly Revised IRS Whistleblower Program							90
III-E	Elder Financial Abuse: Protecting the Aging Client from the Den of Thieves					90		
III-F	Traditional and Roth IRAs: Conversions, Creditors, Caveats and Community Property							90
SPECIAL SESSIONS IV 3:50 – 5:20								
IV-A	The Trust Protector - Trust(y) Watchdog or Expensive Exotic Pet?	90						
IV-B	The State Income Taxation of Trusts from A (Alabama) to W (Wyoming)							90
IV-C	Charitable Gift Planning for Unmarried Couples							90
IV-D	New Technologies to Deliver Better Client Services (Repeat of Session II-D)				90			
IV-E	Monitoring Life Insurance Policies in ILITs - Guidelines for Trustees to Minimize Liability							90
Friday 9:00 – 9:50	Asset Protection & Estate Planning - Why Not Have Both?		50					
9:50 – 10:40	Charitable Gifts: Annuities and Remainders in Personal Residences and Farms							50
10:50 – 12:00	That's a Wrap!							70
Total Minutes of Instruction 1680 minutes ►divided by 50 ►rounded down to the nearest half hour		1680 minutes = 33.5 hours						