Registration/Contact Info

REGISTER BY: SEPTEMBER 6, 2007

REGISTRATION FEE: None

HOW TO REGISTER:

- **E-mail theresa.breinholt@wellsfargo.com**
- **E-mail lisa.k.mariano@wellsfargo.com**

  (Include your name and telephone number)
- **or return enclosed card**

QUESTIONS? CONTACT:

- **Theresa Breinholt at 801-246-1349**
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- **Cheryl Craig at 801-246-1355**
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Who Should Attend?

Attorneys, CPAs, financial planners, certified life underwriters, investment advisors, bank trust officers, charitable gift planners, other estate planning professionals, and anyone interested in providing and protecting assets to help ensure the financial future of family, self and community.

Continuing Education Credits

MCLE, CPE, CFP and CTFA continuing education credits are pending approval including one hour of ethics. Credit hours vary from state to state. Please contact us for your state accreditation.

Local Sponsors

The Salvation Army

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Salt Lake Estate Planning Council

Estate Planning Section of the Utah State Bar

UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

The 15TH Annual

ESTATE & CHARITABLE GIFT PLANNING INSTITUTE

ESTATE PLANNING HALLMARKS:

COMPLIANCE & COMPLEXITY

FEATURING

Roy M. Adams
&
Conrad Teitell

September 20, 2007

BROADCAST LIVE
FROM THE MINNEAPOLIS
CONVENTION CENTER TO:

Wells Fargo Center, 23rd Floor

299 South Main Street
Salt Lake City, Utah

PRESENTED BY

THE SALVATION ARMY
WELLS FARGO PRIVATE BANK
SALT LAKE ESTATE PLANNING COUNCIL
ESTATE PLANNING SECTION-UTAH STATE BAR
UTAH ASSOC OF CERTIFIED PUBLIC ACCOUNTANTS

Agenda

Registration

7:15AM-7:50AM

Ethics Session

8:00AM-9:00AM

Ethical Rules Broaden For All Estate Planning Professionals:

- Compliance and ethics are becoming interchangeable.
- Ethical duties are owed not just to clients but others whom the estate planner does not represent.
- Ethical rules sometimes deviate from common sense.

Session I

9:00AM-11:00AM

Recent Developments:

Recent developments pour in one after another. Landmark cases and other sources of established law have been modified dramatically by new decisions.

A. Developments

- The IRS and the courts continue to react forcefully to bad facts.
- Drafting errors are too often not correctable.
- Appraisers run for cover.
- Business partnerships, but not family partnerships, are alive and well.
- Be careful of what you ask in requesting a private letter ruling.
- Dramatic new pension rule changes are mostly helpful to estate planners with some exceptions.
- Conflicts among Circuits may send some important issues to the Supreme Court.

B. Charitable Giving Developments

- Charitable giving has been hit particularly hard by the need to take significant new steps to protect donors and donees.
- Public charities and private foundations face stiff penalties and threats to their tax exemptions.
- New rules inflict burdens on public and private charities.

Lunch

11:00AM-11:45AM

Session II

11:45AM-2:00PM

Charitable Tax Planning – Windfalls and Pitfalls:

Congress, the IRS and the courts are working overtime. The changes are fast and sometimes furious. You'll learn about:

- The ins and outs of the expiring (12/31/07) tax incentives of the '06 Pension Protection Act
- Year – end charitable tax planning
- The latest rules for outright and split-interest charitable gifts
- Maximizing benefits and minimizing restrictions
- And, as the cliché goes – much, much more

Dealing In Your Practice With Charitable Rules and Changes:

2:00PM-2:45PM

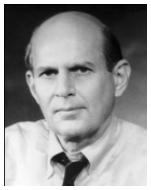
Roy M. Adams & Conrad Teitell will discuss both the practical and the tax aspects of charitable gift plans. Topics include:

- Integrating charitable giving into the overall estate plan
- Disclaimers in charitable giving – to save the day, to save taxes and to give flexibility
- Don't be blind-sided by state prudent investor rules – not to
- mention SEC Rule 144
- Patching up defective CRTs with reformations – and the scrivener's error Hail–Mary pass
- Drafting pointers for CRTs – for maximum benefits, flexibility and to avoid muck ups

Questions & Answers

2:45PM-3:00PM

ROY M. ADAMS is the Managing Member of ROY M. ADAMS & ASSOCIATES PLLC, a partner of CONSTANTINE | CANNON LLP. The two firms are formally integrated and affiliated for the practice of law including major emphasis in the fields of trusts & estates and litigation. Mr. Adams previously was Senior Chairman of the Trusts & Estates Practice Group at the firm of Sonnenschein Nath & Rosenthal LLP and held positions as the Co-Chair of the Trusts & Estates Practice Group at Schiff Hardin & Waite and Worldwide Head of the Trusts and Estates Practice Group at Kirkland & Ellis LLP. Mr. Adams conducts an extensive national and international practice in the areas of estate and tax planning and administration, advising individuals and major families on wealth transfer techniques at federal and state levels and private foundations and public charities. He lectures nationally and internationally and is a greatly sought-after speaker. He has frequently and successfully served as an expert witness, defending lawyers, accountants, banks and others who have been improperly accused of wrongdoing. He is admitted to practice in the states of New York and Illinois. Mr. Adams is Professor Emeritus of Estate Planning and Taxation at Northwestern University School of Law where, for over 25 years, he has taught estate planning and taxation. He has received Northwestern University's Alumni Merit Award for his outstanding professional achievements. Mr. Adams was the Dean of the Trust School and National Graduate Trust School of the American Bankers Association for over ten years and was frequently honored by the ABA for his exemplary teaching. Mr. Adams also serves as a member of the Tax Advisory Boards of the Museum of Modern Art and of Lincoln Center for the Performing Arts, both in New York City. Mr. Adams is a member of the distinguished teaching faculty of Cannon Financial Institute, and is also a Senior Consultant to Cannon's management. He contributes extensively to internet publications through a joint venture with Cannon, and leads special professional education seminars and monthly telephone conferences, as well as web-casts and satellite broadcasts, on sophisticated but practical estate, trust and business succession planning and administration topics. Mr. Adams is a Fellow of the American College of Trusts and Estates Counsel and is listed in "Best Lawyers in America." He has received high national recognition by Chambers USA in the practice area of Wealth Management and Trusts & Estates and is further acclaimed as a "New York Super Lawyer." Mr. Adams has been conferred "Best Lawyer" status by THE AMERICAN LAWYER. Mr. Adams was honored in 2006 with the "Distinguished Accredited Estate Planner Designation and Award" by The National Association of Estate Planners & Councils.



CONRAD TEITELL is a principal in the Connecticut- and Florida-based law firm of Cummings & Lockwood, resident in the firm's Stamford office and chairs the Charitable Planning Group. He is an adjunct professor (Masters Graduate Program in Estate Planning) at the University of Miami School of Law. Conrad holds an LL.B. from Columbia University Law School and an LL.M. from New York University Law School. He has lectured nationally on taxes and estate planning for thousands of hours at programs sponsored by The Salvation Army, estate planning councils, colleges, universities, law schools, community foundations, hospitals, planned giving groups, etc. His publications on taxes, wills and estate planning have been read by millions—lay people and professional tax advisers. His many articles include columns in Trusts & Estates magazine and the New York Law Journal. The editor and publisher of Taxwise Giving, a monthly newsletter, he is the author of the five-volume treatise, Philanthropy and Taxation. Conrad founded and teaches the American Bar Association's (ALI/ABA's) public speaking course. He also teaches public speaking to other professionals. Teitell was the on-air tax adviser for the PBS series "On the Money." He has done six PBS television specials on taxes and estate planning and a six-part public speaking series. He has been a commentator on National Public Radio's Marketplace. Conrad is regularly quoted in such publications as The New York Times, The Wall Street Journal, Forbes and U.S. News & World Report. Profiled in Bloomberg Personal Finance as one of the nation's lawyers who has reshaped estate planning by helping clients protect wealth and benefit charities, he is listed in The Best Lawyers in America. He has been awarded the designation "Distinguished Estate Planner" by the National Association of Estate Planners and Councils. A fellow of the American College of Trust and Estate Counsel, Conrad is the recipient of the American Law Institute/American Bar Association's Harrison Tweed Award for Special Merit in Continuing Legal Education. At play, he is a runner, sailor, aviator.