2011 Estate Planning Workshop
December 9, 2011 • AT&T Conference Center • Austin, TX

Friday Morning, Dec. 9, 2011

Presiding Officer:
Stanley M. Johanson, The University of Texas School of Law - Austin, TX

7:45 am	**Registration Opens** Includes continental breakfast.
8:20 am	**Welcoming Remarks**
8:30 am 1.25 hrs	**Recent Developments Affecting Estate Planning** The status of legislation regarding estate, gift and generation-skipping transfer tax; regulatory developments; and cases and rulings relating to valuation issues, family limited partnerships, qualified plans and IRAs, marital deduction planning, gifts, disclaimers and other estate planning topics. Stanley M. Johanson, The University of Texas School of Law - Austin, TX
9:45 am	**Break**
10:00 am 1.00 hr	**Current Issues Relating to Retirement Benefits and IRAs** Topics discussed include community property issues, ERISA preemption, creditor issues, Roth conversions and directed Roth accounts in 401(k). Alvin J. Golden, Ikard & Golden, P.C. - Austin, TX
11:00 am 1.00 hr	**The Whoop-Dee-Doo about Defined Value Formulas and the Brouhaha about Charitable IRA Rollover** An examination of the estate and income tax environment for 2012 and 2013, followed by explanation, analysis and tips that estate planners should know about the taxpayer victories with defined value clauses in the *Petter* and *Christiansen* cases. Also covered, practical tips for clients who want to use Charitable IRA Rollover in the year 2012 but who are frustrated by repeated Congressional delays in enacting the "extenders" legislation. Christopher R. Hoyt, University of Missouri-Kansas City School of Law - Kansas City, MO
12:00 pm	**Break to Pick Up Lunch** Included in workshop registration fee.

Friday Afternoon, Dec. 9, 2011

Presiding Officer:
Stanley M. Johanson, The University of Texas School of Law - Austin, TX

	Luncheon Presentation
12:15 pm 0.75 hr 0.25 hr ethics	**Emerging Issues in Elder Financial Abuse** Aging clients may face decline and dementia that expose their finances and estate plans to attack from family and care providers. This session discusses discovery of elder financial abuse, using guardianship as a shield against abuse, protecting from the abuse of guardianship proceedings and the pre-death will contest. Dana G. Fitzsimons Jr., McGuire Woods LLP - Richmond, VA
1:00 pm	**Break**
1:15 pm 1.00 hr	**Transfer Planning Alternatives in Light of the $5 Million Gift Tax Exclusion** How does a $5 million gift tax exclusion change the way we approach estate planning in 2012 and beyond? For some clients, a $5 million gift may solve their estate planning needs for the rest of their lives. What techniques make sense in light of a client's personal situation, tolerance for complexity and appetite for audit risk? Carol A. Cantrell, Briggs & Veselka Co. - Bellaire, TX
2:15 pm	**Break**
2:30 pm 1.50 hrs 0.75 hr ethics	**Estate Planning Workshop** The Workshop covers practical and ethical issues commonly faced by practitioners in the estate planning area; hot-button issues stemming from recent cases and regulations (final and proposed); and the panelists' views on current "hot" estate planning techniques. Moderator: Stanley M. Johanson, The University of Texas School of Law - Austin, TX Panelists: Carol A. Cantrell, Briggs & Veselka Co. - Bellaire, TX Panelists: Dana G. Fitzsimons Jr., McGuire Woods LLP - Richmond, VA Panelists: Alvin J. Golden, Ikard & Golden, P.C. - Austin, TX Panelists: Christopher R. Hoyt, University of Missouri-Kansas City School of Law - Kansas City, MO
4:00 pm	**Adjourn**