NEW YORK STATE BAR ASSOCIATION

NYSBA CLE

Thursday and Friday, March 22nd and 23rd, 2012

Marriott Marquis New York City

Conference Chair:
G. Warren Whitaker, Esq.
Day Pitney LLP
New York, NY

Vice Chairs:
Stanley Barg, Esq.
Duane Morris LLP
Philadelphia, PA

Gideon Rothschild, Esq. Partner
Moses & Singer LLP
New York, NY

14.0 MCLE Credits

8th Annual International Estate Planning Institute

A distinguished International panel discusses updates in key areas of International Planning including:

- Estate and Income Taxation of Non-Resident Aliens, with New Developments
- Taxation of Foreign Trusts
- PFICs/CFs in Foreign Trusts
- Practical Issues with QDTs, and the Marital Deduction for Non-US Citizen Spouse
- Expatriation: Tax and Immigration Issues
- Dodd-Frank and the International Trustee
- Forced Heir-ship Laws for Residents and Non-residents, and their Recognition by Other Jurisdictions: U.K., France, Germany, U.S.
- Taxation of U.S. Trusts with Non-U.S. Beneficiaries
  - U.S. Taxation of U.S. Domestic Trusts with Foreign Beneficiaries
  - U.S. Taxation of U.K. Beneficiaries (and other Non-U.K.) Trusts
- Taxation of French Beneficiaries of U.K. (and other) Trusts and the New French Laws on Trust Taxation
- Taxation of German Beneficiaries of U.S. Trusts
- Issues in International Tax Planning
- Recent Developments in FATCA, FABR and Offshore Voluntary Compliance Initiatives

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STEP Society of Trust and Estate Practitioners

Program Description

The New York State Bar Association and The Society of Trust and Estate Practitioners USA (STEP) are pleased to present the 8th Annual International Estate Planning Institute. Chaired by G. Warren Whitaker, this Institute has become a much anticipated annual event at which trust and estate practitioners and bankers from around the world gather to hear leaders in their field exchange ideas and discuss developments regarding cross-border planning with a U.S. component.

Who Should Attend

- Trust and Estate Attorneys
- Tax Attorneys
- Trust Officers
- Investment Advisors
- Bankers
- Estate Planners
- Bank Attorneys
- Accountants
- Financial Planners

Agenda

DAY ONE – *March 22, 2012*

8:30 a.m. **Introduction**
G. Warren Whitaker, Partner, Day Pitney LLP
Stanley A. Barg, Partner, Duane Morris LLP (Philadelphia, PA)
Gideon Rothschild, Partner, Moses & Singer, LLP (New York, NY)

8:40 a.m. **Estate and Income Taxation of Non-Resident Aliens, with New Developments**
Michael W. Galligan, Partner, Philips Nizer LLP (New York, NY)

9:30 a.m. **Taxation of Foreign Trusts, with New Developments**
Stanley A. Barg, Partner, Duane Morris LLP (Philadelphia, PA)
Michael A. Spielman, Senior Manager, Personal Financial Services, Ernst & Young LLP (Washington, D.C.)

10:20 a.m. **Morning Refreshment Break**

10:50 a.m. **PFICs/CFCs in Foreign Trusts**
M. Read Moore, Partner, McDermott Will & Emery LLP (Chicago, IL)

11:40 a.m. **Practical Issues with QDTs, and the Marital Deduction for the Non-US Citizen Spouse**
Nancy N. Keller-Go, Senior Counsel, Day Pitney LLP (Boston, MA)

12:30 p.m. **Luncheon**
Keynote Speaker: **Geoffrey Shindler**, O.B.E.

2:00 p.m. **Expatriation: Tax and Immigration Issues**
G. Warren Whitaker, Partner, Day Pitney LLP (New York, NY)
Stephen Trow, CEO, Trow & Rahal, P.C. (Washington, D.C.)

3:00 p.m. **Dodd-Frank and the International Trustee**
Christopher Reimer, Partner, Long Reimer Winegar LLP (Jackson Hole, WY)

3:30 p.m. **Afternoon Refreshment Break**

4:00 p.m. **Forced Heirship Laws for Residents and Nonresidents, and Their Recognition by Other Jurisdictions: U.K., France, Germany, U.S.**
Jean-Marc Tirard, Partner, Tirard Naudin, Societe D'Avocats (Paris, France)
Christian von Oertzen, Partner, Flick Gocke Schaumburg, (Frankfurt, Germany)
Mark Summers, Partner, Speechly Bircham AG (Zurich, Switzerland)
Michael W. Galligan, Partner, Philips Nizer LLP (New York, NY)

5:40 p.m. **Adjournment**

5:45 p.m. **Cocktail Reception**

DAY TWO – *March 23, 2012*

8:30 a.m. **Taxation of US Trusts with Non-US Beneficiaries**
Moderator: **Gideon Rothschild**, Partner, Moses & Singer, LLP (New York, NY)

--US Taxation of US Domestic Trusts with Foreign Beneficiaries
Christopher Byrne, CPA, Attorney at Law, Christopher J. Byrne PLLC (New York, NY)

--UK Taxation of UK Beneficiaries of US (and Other Non-UK) Trusts
Mark Summers, Partner, Speechly Bircham AG (Zurich, Switzerland)

10:20 a.m. **Morning Refreshment Break**

10:50 a.m. **Taxation of French Beneficiaries of US (and Other) Trusts, and the New French Laws on Trust Taxation**
Jean-Marc Tirard, Partner, Tirard Naudin, Societe D'Avocats (Paris, France)

11:40 a.m. **Taxation of German Beneficiaries of US Trusts**
Christian von Oertzen, Member, Flick Gocke Schaumburg, (Frankfurt, Germany)

12:30 p.m. **Lunch Break** (on your own)

2:00 p.m. **Issues in International Tax Planning**
Stanley A. Barg, Partner, Duane Morris LLP (Philadelphia, PA)
M. Read Moore, Partner, McDermott Will & Emery LLP (Chicago, IL)

2:50 p.m. **Recent Developments in FATCA, FBAR and Offshore Voluntary Compliance Initiatives, Including Compliance Issues for American Residents in Canada**
Michael A. Spielman, Senior Manager, Personal Financial Services, Ernst & Young LLP (Washington, D.C.)
Christopher Byrne, CPA, Attorney at Law, Christopher J. Byrne PLLC (New York, NY)
Roy A. Berg, JD, LLM, Moody's LLP, Calgary, Alberta, Canada

3:40 p.m. **Adjournment**

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This **advanced-level** course may be used for New York MCLE credit by all attorneys, **excluding** those who are newly admitted (less than 24 months).

The New York State Bar Association's Committee on Continuing Legal Education has been certified by the New York State Continuing Legal Education Board as an accredited provider of continuing legal education in the State of New York.

This program has been approved for MCLE credit by the **State Bar of California** and the **Pennsylvania Continuing Legal Education Board** for **11.5** credit hours of substantive law. All inquiries regarding MCLE credits may be directed to **(518) 487-5606**.

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Program Faculty

Conference Chair
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Day Pitney LLP
New York, New York

Conference Vice Chairs
Stanley A. Barg, Esq.
Duane Morris LLP
Philadelphia, Pennsylvania

Gideon R. Rothschild, Esq.
Moses & Singer LLP
New York, New York

Speakers (in alphabetical order)

Stanley A. Barg, Partner, Duane Morris LLP, Philadelphia, Pennsylvania * **Roy A. Berg**, JD, LLM Moody's LLP, Calgary, Alberta, Canada * **Christopher Byrne**, CPA, Esq., Attorney at Law, Christopher J. Byrne PLLC, New York, New York * **Michael W. Galligan**, Partner, Phillips Nizer, LLP, New York, New York * **Nancy N. Keller-Go**, Senior Counsel, Day Pitney, Boston, Massachusetts * **M. Read Moore**, Partner, McDermott Will & Emery LLP, Chicago, Illinois * **Christopher Reimer**, Partner, Long Reimer Winegar LLP, Jackson Hole, Wyoming * **Gideon Rothschild**, Partner, Moses & Singer, LLP, New York, New York * **Michael A. Spielman**, Senior Manager, Personal Financial Services, Ernst & Young, Washington, D.C. * **Mark Summers**, Partner, Speechly, Bircham AG, Zurich, Switzerland * **Jean-Marc Tirard**, Partner, Tirard Naudin, Societe D'Avocats, Paris, France * **Stephen Trow**, CEO, Trow & Rahal P.C., Washington, D.C. * **Christian von Oertzen**, Member, Flick Gocke Schaumburg, Frankfurt Germany * **G. Warren Whitaker**, Partner, Day Pitney, LLP, New York, New York

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Are you a member of NYSBA's Trusts and Estates Law Section? ☐ Yes ☐ No **Are you a member of STEP?** ☐ Yes ☐ No

Are you a member of NYSBA's International Law and Practice Section? ☐ Yes ☐ No

Please enroll me in "8th Annual International Estate Planning Institute" ☐ New York City (0C424)

Thursday evening cocktail reception: ☐ I will attend ☐ I will not attend

PROGRAM FEES:
Early registrations, received or postmarked 10 days prior to the date of the session for which you register:
NYSBA or STEP members-$875 **non-members-$1050**

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Thursday & Friday March 22 & 23 **New York City**	**New Yorker Marriott Marquis** 1535 Broadway New York, New York 10036 (212) 398-1900

A limited number of rooms have been "blocked" at the New York Marriott Marquis for those attending the 8th Annual International Estate Planning Institute. The discounted rate of $299.00 for a standard room on March 21-22, 2012 will be available on a first come first served basis. Reservations for the event should be made directly with Marriott reservations at 1-800-228-9290 or 212-368-1900.

See our Spring 2012 schedule online at www.nysba.org/cle

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NYSBA CLE *presents*

8th Annual International Estate Planning Institute

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