

Friday

12:30PM – 1:30PM

Estate and Gift Taxes and Fiduciary Income Tax Luncheon (*Ticketed Event*)

Saturday

8:30AM – 11:30AM

Fiduciary Income Tax

Chair: A. Christopher Sega, Venable LLP, Washington, DC

- 8:30am** **Opening Remarks.** Report on committee chairs and vice-chairs breakfast topics and other committee business. *Moderator:* Jeanne L. Newlon, Esquire, Venable LLP, Washington, DC.
- 8:35am** **Recent Developments.** Report on recent developments affecting the income taxation of trusts and estates. *Moderator:* Lisa M. Stern, Proskauer Rose LLP, New York, NY.
- 8:50am** **The Rest of the Story: Income Tax Issues Related to Transfer Tax Planning with Grantor and Non-Grantor Trusts.** Estate planners spend significant time considering the transfer tax issues related to techniques such as sales to defective grantor trusts, insurance trusts, QPRTs and other trusts. Often the fiduciary income tax issues of these transfer tax driven techniques are dismissed as inconsequential, glossed over or even forgotten about. This program will identify some of the fiduciary income tax considerations and will discuss at length some of the issues that estate planners might overlook in their uses of grantor and non grantor trusts. Finally, the rest of the story. *Panelists:* T. Randolph Harris, McLaughlin & Stern LLP, New York, NY; Mary Ann Mancini, Bryan Cave, Washington, DC.
- 9:40am** **Issues in Fiduciary Litigation.** *Panelists:* Michael D. Simon, Gunster Yoakley & Stewart PA, West Palm Beach, FL.
- 10:35am** **Comparison of Charitable Entities.** This panel will contrast and compare the two most popular charitable-giving structures—the private foundation and the donor-advised fund—with particular emphasis on when to prefer one over the other and how to use both in combination. *Panelist:* Victoria B. Bjorklund, Simpson Thacher & Bartlett LLP, New York, NY.