FEBRUARY HYBRID LUNCHEON PROGRAM

"INCOME TAX CONSIDERATIONS IN CURRENT ESTATE PLANNING"

TUESDAY, FEBRUARY 21, 2023

THE UNION LEAGUE
140 SOUTH BROAD STREET
PHILADELPHIA, PA 19102

11:45 – 12:00 P.M. REGISTRATION
12:00 – 12:30 P.M. LUNCHEON
12:30 – 1:45 P.M. PROGRAM

COFFEE MEET AND GREET:
The DEI Committee has organized a meet and greet coffee station prior to our luncheon program. The event will be held in the Farragut Room (adjacent to Lincoln Hall on the Broad Street side of the main meeting room) from 11:30 a.m.-12:00 p.m. All meeting attendees are welcome to join us!

With historically high lifetime estate and gift tax exemptions amounts currently set to last until the end of 2025, income tax considerations have moved to the forefront for many estate planning clients. The presentation will review and analyze planning techniques to deal with state and federal income tax considerations, including the use of spousal lifetime access trusts (SLATs), spousal lifetime access non-grantor trusts (SLANTs), and incomplete-gift non-grantor trusts (ING trusts)".

One Education Credit for CLE (PA Only), Insurance (PA Only), CFP, CPA (PA Only), PACE and CTFA will be offered.

<u>Speaker:</u>
Daniel F. Hayward is a Director at the Wilmington law firm of Gordon, Fournaris & Mammarella, P.A. Daniel graduated with a Bachelor of Science degree in Chemical Engineering from the University of Delaware. He received his law degree from Villanova University School of Law in 2006 and received his LL.M. in Taxation from the Villanova University School of Law in 2015. He is a member of the Delaware Bar Association, and a member of the Estates and Trusts Section, of which he served as Chair during 2015-2016. He is a Fellow of the American College of Trust and Estate Counsel.

Daniel's practice focuses on the unique aspects of Delaware trust law including directed trusts, dynasty trusts, asset protection trusts and all aspects of the validity, construction and administration of Delaware trusts. Daniel routinely petitions the Delaware Court of Chancery to represent interested parties in the reformation of trusts and to transfer the situs of certain trusts to the State of Delaware. He also drafts, reviews and comments on Delaware trust agreements for local and out of state clients and provides legal opinions on the validity of trusts under Delaware law, including Delaware dynasty trusts and Delaware self-settled asset protection trusts.

Daniel also represents and advises Delaware corporate and individual trustees regarding trust administration and the legal aspects of their fiduciary roles. His practice also frequently includes representation of Delaware trustees in fiduciary litigation matters, in particular actions in the Delaware Court of Chancery seeking construction of trust provisions or instructions from the Court as to various matters of trust administration.

FEBRUARY 21, 2023 HYBRID LUNCHEON PROGRAM
Registration Form

Luncheon Program Fee:

PEPC Members (In-Person OR Virtual): $45 Non-Members (In-Person OR Virtual): $65

Additional Fees:

CLE Credit (Members)	$15	CLE Credit (Non-Members)	$15
Insurance Credit (Members)	$15	Insurance Credit (Non-Members)	$15
CFP® Credit (Members)	$15	CFP® Credit (Non-Members)	$15

$5 additional charge for walk-in registrations at the door without pre-registration.
No-shows will be billed. No refunds after February 17, 2023

ATTENDEE INFORMATION:

Name: ______________________ Discipline: ______________________

Company: ______________________

Address: ______________________

City, State, Zip: ______________________

Phone: ______________________ Email: ______________________

PEPC Member ($45 per person) ☐ Non-Member ($65 per person) ☐

Participation Type: ☐ In-Person Meeting ☐ Virtual Meeting

Please select your lunch entrée:

☐ Roasted Salmon, Spinach Quinoa, Roasted Fennel and Pepper Compote, Herb Oil
☐ Black Rice, Chili Soy Japanese Eggplant, Cilantro Edamame, Basil Ginger Salsa Verde
☐ Special Dietary Needs: ______________________

CONTINUING EDUCATION INFORMATION:

(Fee: $15 per Credit)

☐ Continuing Legal Education (1 credit)…………………Attorney ID: ______________________
☐ Insurance Continuing Education (1 credit)…………License Number: ______________________
☐ CFP® Continuing Education (1 credit)………………Last 4 Digits of SSN: ______________________

CTFA, PACE and CPA Credits available onsite at the meeting at no additional charge.

PAYMENT INFORMATION:

☐ Check Payment (Payable to PEPC)
☐ Credit Card Payments – **Website Only**

PEPC is no longer accepting credit card payments via faxed or mailed registration forms. Any credit card payments must be submitted through our secure website at www.philaepc.org. **Members must be logged into the site to receive the discounted member pricing.**

Return by Mail: Philadelphia Estate Planning Council, P.O. Box 579, Moorestown, NJ 08057
Return by Fax: 856-727-9504 **Register Online:** www.philaepc.org
Questions: 215-486-6215 *(Registrations will not be accepted via phone)*