SEPTEMBER EDUCATIONAL PROGRAM

"GOBLINS LAMENTATION LIST: UNSCRAMBLING 'INSTALLMENT OBLIGATIONS'"

TUESDAY, SEPTEMBER 19, 2023

THE UNION LEAGUE
140 SOUTH BROAD STREET
PHILADELPHIA, PA 19102

NEW PROGRAM FORMAT:
3:30 – 4:00 P.M. REGISTRATION
4:00 – 5:00 P.M. PROGRAM
5:00 – 7:00 P.M. COCKTAIL RECEPTION

With higher income tax rates likely in the future and the popularity of sales to IDGTs in estate planning, understanding the income tax aspects of taxable installment obligations vs. IDGT installment notes vs. intrafamily promissory notes is crucial. This presentation (a fresh look at an old planning idea) will discuss the income tax benefits, pitfalls, planning opportunities, and the surprising unknowns surrounding taxable and non-taxable deferred payment arrangements commonly used by planners.

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

Speaker:

Paul S. Lee is the Chief Tax Strategist of The Northern Trust Company, within the Global Family & Private Investment Offices Group and Wealth Management division of Northern Trust. He is an Executive Vice President and Managing Director of the company. Prior to joining Northern Trust, he was at Bernstein Global Wealth Management as National Managing Director, and a partner in the Atlanta-based law firm of Smith, Gambrell & Russell, LLP.

Paul is a Fellow of the American College of Trusts and Estate Counsel and an Academician of the International Academy of Estate and Trust Lawyers. He has been inducted into the NAEPC Estate Planning Hall of Fame® and designated an Accredited Estate Planner® (Distinguished). He was the American Bar Association Advisor to the Uniform Law Commission Uniform Fiduciary Income and Principal Act. Paul is a member of the American Bar Association, Florida Bar, and State Bar of Georgia.

Paul received a B.A., cum laude, in English and a B.A. in chemistry from Cornell University, and a J.D., with honors, from Emory University School of Law, where he was notes and comments editor of the Emory Law Journal; he also received an LL.M. in taxation from Emory University. Paul was the recipient of the Georgia Federal Tax Conference Award for Outstanding Tax Student and the Ernst & Young Award for Tax and Accounting.

He is a member of the Advisory Committee of the Heckerling Institute on Estate Planning, Bloomberg BNA Estates, Gifts and Trusts Advisory Board, and the University of Florida Tax Institute Advisory Board.

PHILADELPHIA ESTATE PLANNING COUNCIL • P.O. BOX 579 • MOORESTOWN, NJ 08057 • 215-486-6215
WWW.PHILAEPC.ORG • STAFF@PHILAEPC.ORG

September 19, 2023 EDUCATIONAL PROGRAM
Registration Form

Luncheon Program Fee:

PEPC Members: $60		Non-Members:	$80

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 September 15, 2023

ATTENDEE INFORMATION:

Name: ______________________________ Discipline: ______________________

Company: ____

Address: ____

City, State, Zip: _______________________________________

Phone: ______________________ Email: ___________________________

Registration Fee: ☐ PEPC Member ($60 per person) ☐ Non-Member ($80 per person)

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)*