

# 40th Annual Estate Planning Seminar

McKernan Law Auditorium, LSU Law Center

Thursday, November 4, 2010

- 7:30-8:40 a.m. Registration and Continental Breakfast (provided)**
- 8:40-8:45 a.m. Welcome**  
Sidney M. Blitzer, Jr. (Program Chair)
- 8:45-9:45 a.m. A Peek Behind the Curtain of the Professional Trustee**  
(1.0 credit)  
*How to exercise discretion in making distributions, including incentive/disincentive distributions, considerations in making portfolio constructions and other investment decisions. How to handle the power to adjust. How to exercise discretion with respect to trust terminations. How to handle accountings, and other ways in which the professional trustee handles its administrative activities.*  
Charlotte K. Ray  
JP Morgan Chase Bank, NA, Baton Rouge
- 9:45-9:55 a.m. Break**
- 9:55-11:10 a.m. Recent Developments in Successions & Donations\***  
(1.25 credit)  
*A review of recent legislation and cases*  
Joseph W. Mengis  
Perry, Atkinson, Balhoff, Mengis & Burns, L.L.C., Baton Rouge
- 11:10-11:20 a.m. Break**
- 11:20 a.m.-12:20 p.m. Ethics\***  
(1.0 credit)  
Professor Greg Smith, G. Frank and Winston Purvis Professor of Law  
LSU Law Center
- 12:20-1:00 p.m. Boxed Lunch (provided)**
- 1:00-2:30 p.m. Usufructuary Accounting**  
(1.5 credits)  
*Spousal Usufructs: 2010 Legislation and Selected Accounting and Planning Issues and Techniques.*  
David L. Sigler and Betty A. Raglin  
David L. Sigler & Associates, LLC, Lake Charles
- 2:30-2:40 p.m. Break**
- 2:40-3:40 p.m. Update on FLPs and FLLCs**  
(1.0 credit)  
*An update on recent cases and legislation concerning Family Limited Partnerships and Family Limited Liability Companies.*  
B. Trevor Wilson  
Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., Baton Rouge
- 3:40-3:50 p.m. Break**
- 3:50-5:05 p.m. Recent Developments in Federal Estate, Gift and Generation-Skipping Transfer Taxation, and Louisiana Inheritance and Gift Taxation**  
(1.25 credits)  
*A review of recent cases, legislation, rules and regulations, and an update on proposed legislation.*  
Jeffrey W. Koonce  
Phelps Dunbar LLP, Baton Rouge

\*approved for Title Insurance CE credit

**7:30-8:45 a.m. Registration and Continental Breakfast (provided)**

**8:45-9:45 a.m. Asset Protection Planning**

(1.0 credit)

*The do's and don'ts of asset preservation for the Louisiana lawyer. The use of exemptions, trusts, entities and other techniques for the creditor-conscious client. Laws impacting a client's ability to preserve assets and creditor's tools to upset a client's asset preservation planning.*

Mark S. Stein

Lowe, Stein, Hoffman, Allweiss & Hauver, L.L.P., New Orleans

**9:45-9:55 a.m. Break**

**9:55-10:55 a.m. Estate Planning Case Studies for Taxable Estates**

(1.0 credit)

*An examination of several case studies illustrating the application of estate planning for taxable estates. The presentation will include examples of the math behind the planning and the documents necessary to accomplish the plans for clients who may be subject to U.S. estate tax.*

Miriam Wogan Henry

Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., New Orleans

**10:55-11:05 a.m. Break**

**11:05 a.m.-12:05 p.m. Annuities**

(1.0 credit)

*A review of (i) the available features and options in the current annuity market, (ii) the income, estate, and gift taxation of annuities, including valuation of annuities for transfer tax purposes and special issues involved with qualifying annuities for the marital deduction, (iii) the uses of annuities in estate planning, and (iv) the special issues arising under Louisiana law in relation to annuities, including, how Louisiana's community property, usufruct, and forced heirship laws apply to annuities.*

John B. Landry, Jr.

McNew, King, Mills, Burch & Landry, LLP, Monroe

**12:05-1:15 p.m. Lunch at the Faculty Club (provided)**

**1:15-2:15 p.m. Professionalism\***

(1.0 credit)

Bruce Spizer

David Bruce Spizer, APLC, New Orleans

**2:15-2:30 p.m. Break**

**2:30-3:30 p.m. What Estate Planners Need to Know About Estate Litigation**

(1.0 credit)

*The bigger the estate, the bigger the fight. Navigating litigation hot spots such as in terrorem clauses, valuation disputes and independent administration.*

Preston J. Castille, Jr.

Taylor, Porter, Brooks & Phillips, LLP, Baton Rouge

**3:30-4:30 p.m. Forced Heirship\***

(1.0 credits)

*A review of the current state and scope of forced heirship law, recent cases regarding the disabled heir, and steps the practitioner can take to discourage a forced heirship claim.*

Kyle C. McInnis

Cook, Yancey, King & Galloway, APLC, Shreveport

\*approved for Title Insurance CE credit

**LSUcle deeply appreciates the generosity of the Planning Committee and speakers who volunteer their time and expertise toward the goal of presenting a program of the very highest quality.**

## 40th Annual Estate Planning Seminar November 4-5, 2010

NAME \_\_\_\_\_  
 FIRM \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 PHONE ( ) \_\_\_\_\_ FAX ( ) \_\_\_\_\_  
 E-MAIL\* \_\_\_\_\_ LA BAR # \_\_\_\_\_

\* LSUcle does not sell e-mail addresses.


Are you an LSU Law Alumnus? Yes/No \_\_\_\_\_

If so, what year did you graduate? \_\_\_\_\_


### Registration Fees:

### 4 Easy Ways to Register:


I would like a printed book and have added \$30 to my payment. I understand that the book fee is non-refundable after October 28, 2010.

 **REGISTER ONLINE NOW!**  
(credit card payment only) [www.LSUcle.org](http://www.LSUcle.org)


Full Seminar\* (13.0 hrs.) \$429  
 \$409 thru Oct. 28  
 \$459 On-Site (w/book)

 Mail this form with payment to:  
(payable to LSU) **LSUcle  
W203 LSU Law Center  
Baton Rouge, LA 70803**

Thursday only\* (7.0 hrs.) \$309  
 \$289 thru Oct. 28  
 \$339 On-Site (w/book)


 Fax this form with payment to:  
(credit card payment only) **225.578.5842**

Friday only\* (6.0 hrs.) \$309  
 \$289 thru Oct. 28  
 \$339 On-Site (w/book)

 Call us to register by phone:  
(credit card payment only) **225.578.5837**

Ethics & Professionalism only \$90  
 Ethics only \$45  
 Professionalism only \$45

### Unable to Attend? Purchase the Course Materials.

 Check here and submit this form with payment to the address above. Book will be shipped after seminar.

Printed Materials \$75

\* Price includes an entire set of all seminar materials posted online in electronic format; if you want a printed book please be sure to check the appropriate box under "Registration Fees" and add \$30 to your payment.

### Select your credit card type:



NOTE: Walk-in registrations include a printed book by default

Card #	
Expires	
Signature	

<b>FOR OFFICE USE ONLY</b>	Fax	Signature	
Amount \$	Pay Code	Check #	Rec'd

### GENERAL INFORMATION

The attendance fee includes seminar materials (electronically), continental breakfast, lunch, coffee and refreshments. Seminar materials will be posted online approx. one week before the seminar. We will send you a link to the materials by email, so be sure to include your email address on the registration form. Note: LSU will not sell or share your email address with third parties. To view the materials electronically during the seminar, we suggest that you download the materials to a laptop computer as internet access may not be available at the seminar.

A printed book can be purchased for an additional \$30. Make your selection on the registration form. Note: The book fee is non-refundable after October 28, 2010.

### Cancellation Policy

Cancellation requests must be received in our office in writing, by fax or mail, no later than 4:30 p.m., October 28,

2010 to receive a refund less a \$50 cancellation fee. Requests must be addressed to our office: LSUcle, W203 LSU Law Center, Baton Rouge, LA 70803, and may be faxed to (225) 578-5842 or e-mailed to lsucle@law.lsu.edu.

### Additional Information

- People with Special Needs: Call us at (225) 578-5837 with your requests.
- Tape Recorders: Tape recording is prohibited.
- Publications: Written materials may be purchased for delivery after seminar. Use the registration form above (see checkbox) or call (225) 578-5837 for more information.
- Things to do, places to see in Baton Rouge: For information, visit
  - [www.visitbatonrouge.com](http://www.visitbatonrouge.com)
  - [www.2theadvocate.com](http://www.2theadvocate.com)

Stay abreast of the very latest developments and hottest tips in estate planning today and help your clients plan for tomorrow. This seminar is designed to provide timely and relevant information to lawyers, financial planners, and accountants dealing with the complexities of estate planning.

Non-Profit Org.  
U.S. Postage  
**PAID**  
Permit No. 733  
Baton Rouge, LA

LSUcle's Annual Estate Planning Seminar, now in its 40th year, is one of the longest-running seminars of its kind in the country. Would you please join us on November 4 & 5?

**Planning Committee**

Sidney M. Blitzer, Jr. (Program Chair) Kantrow, Spaht, Weaver & Blitzer, A P.L.C., Baton Rouge	Mary C. Hester Taylor, Porter, Brooks & Phillips, LLP, Baton Rouge
John C. Blackman, IV Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., Baton Rouge	John B. Landry, Jr. McNew, King, Mills, Burch & Landry, LLP, Monroe
Dorrell J. Brister Gold, Weems, Bruser, Sues & Rundell, A P.L.C., Alexandria	W. Deryl Medlin McMichael, Medlin, D'Anna, Wedgeworth & Lafargue, L.L.C., Shreveport
Miriam W. Henry Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., New Orleans	David L. Sigler David L. Sigler & Associates, Lake Charles

The attendance fee includes seminar materials in electronic format. Seminar materials will be posted online approx. one week before the seminar. We will send you a link to the materials by email, so be sure to include your email address on the registration form. Note: LSUcle will not sell or share your email address with third parties. To view the materials electronically during the seminar, we suggest that you download the materials to a laptop computer as internet access may not be available at the seminar.

A printed book can be purchased for an additional \$30. Make your selection on the registration form. Note: The book fee is non-refundable after October 28, 2010.



Center of Continuing Professional Development  
W203 LSU Law Center  
Baton Rouge, LA 70803-0001



40th Annual  
Estate Planning Seminar

November 4-5, 2010  
LSU Law Center

UPCOMING PROGRAMS

**Construction Law Seminar**  
September 24, 2010, LSU Law Center

**14th Annual Family Law Seminar**  
September 30-October 2, 2010, Embassy Suites, Baton Rouge

**16th Annual Bankruptcy Law Seminar**  
October 7-8, 2010, LSU Law Center

**Recent Developments in Legislation & Jurisprudence**  
October 21-22, 2010, Cajundome Convention Center, Lafayette

**Recent Developments in Legislation & Jurisprudence**  
October 28-29, 2010, L'Auberge du Lac Resort, Lake Charles

**Recent Developments in Legislation & Jurisprudence**  
November 12-13, 2010, LSU Law Center

**Recent Developments in Legislation & Jurisprudence**  
November 18-19, 2010, Monroe Convention Center

**Recent Developments in Legislation & Jurisprudence**  
December 2-3, 2010, Kenner Pontchartrain Center

**Recent Developments in Legislation & Jurisprudence**  
December 10-11, 2010, New Orleans, site TBA

**CLE by the Hour**  
December 15-17, 2010, LSU Law Center

For More Information or to Register:  
www.lsucler.org  
lsucler@law.lsu.edu  
225.578.5837  
225.578.5842 (fax)

www.lsucler.org




Last Will  
&  
Testament

40th Annual  
Estate Planning  
Seminar

November 4-5, 2010

LSU Law Center  
McKernan Law Auditorium  
Baton Rouge, LA



PAUL M. HEBERT LAW CENTER  
LSU LAW  
LOUISIANA STATE UNIVERSITY

- A Peek Behind the Curtain of the Professional Trustee
- Recent Developments in Successions & Donations
- Usufructuary Accounting
- Update on FLPs and FLLCs
- Recent Developments in Federal Estate, Gift and Generation-Skipping Transfer Taxation
- Asset Protection Planning
- Estate Planning Case Studies for Taxable Estates
- Annuities
- What Estate Planners Need to Know about Estate Litigation
- Forced Heirship
- Ethics
- Professionalism

FULL YEAR of CLE credits  
Louisiana legal specialization credit (13.0 hrs.) has been approved in the areas of Tax Law and Estate Planning & Administration.  
Also approved for 4 hrs. of Title Insurance CE credit

# 40th Annual Estate Planning Seminar

McKernan Law Auditorium, LSU Law Center

**40th Annual Estate Planning Seminar**  
**November 4-5, 2010**

NAME \_\_\_\_\_  
 FIRM \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 PHONE ( ) \_\_\_\_\_ FAX ( ) \_\_\_\_\_  
 E-MAIL\* \_\_\_\_\_ LA BAR # \_\_\_\_\_

\*LSUcle does not sell e-mail addresses.

Are you an LSU Law Alumnus? Yes/No \_\_\_\_\_  
 If so, what year did you graduate? \_\_\_\_\_

**Registration Fees:**

- I would like a printed book and have added \$30 to my payment. I understand that the book fee is non-refundable after October 28, 2010.
- Full Seminar\* (13.0 hrs.) \$429  
 \$409 thru Oct. 28  
 \$459 On-Site (w/book)
- Thursday only\* (7.0 hrs.) \$309  
 \$289 thru Oct. 28  
 \$339 On-Site (w/book)
- Friday only\* (6.0 hrs.) \$309  
 \$289 thru thru Oct. 28  
 \$339 On-Site (w/book)

**4 Easy Ways to Register:**

- REGISTER ONLINE NOW!**  
 (credit card payment only) [www.LSUcle.org](http://www.LSUcle.org)
- Mail this form with payment to:  
 (payable to LSU) **LSUcle**  
**W203 LSU Law Center**  
**Baton Rouge, LA 70803**
- Fax this form with payment to:  
 (credit card payment only) **225.578.5842**
- Call us to register by phone:  
 (credit card payment only) **225.578.5837**

- Ethics & Professionalism only \$90
- Ethics only \$45
- Professionalism only \$45

**Unable to Attend? Purchase the Course Materials.**

Check here and submit this form with payment to the address above. Book will be shipped after seminar.  
 Printed Materials \$75

\* Price includes an entire set of all seminar materials posted online in electronic format; if you want a printed book please be sure to check the appropriate box under "Registration Fees" and add \$30 to your payment.

**Select your credit card type:**



**NOTE:** Walk-in registrations include a printed book by default

<b>FOR OFFICE USE ONLY</b>		Mail	Card #	
Amount \$		Pay Code	Expires	
		Check #	Signature	
			Rec'd	

**GENERAL INFORMATION**

The attendance fee includes seminar materials (electronically), continental breakfast, lunch, coffee and refreshments. Seminar materials will be posted online approx. one week before the seminar. We will send you a link to the materials by email, so be sure to include your email address on the registration form. Note: LSU will not sell or share your email address with third parties. To view the materials electronically during the seminar, we suggest that you download the materials to a laptop computer as internet access may not be available at the seminar.

A printed book can be purchased for an additional \$30. Make your selection on the registration form. Note: The book fee is non-refundable after October 28, 2010.

**Cancellation Policy**

Cancellation requests must be received in our office in writing, by fax or mail, no later than 4:30 p.m., October 28, 2010 to receive a refund less a \$50 cancellation fee. Requests must be addressed to our office: LSUcle, W203 LSU Law Center, Baton Rouge, LA 70803, and may be faxed to (225) 578-5842 or e-mailed to lsucle@law.lsu.edu.

**Additional Information**

- People with Special Needs: Call us at (225) 578-5837 with your requests.
- Tape Recorders: Tape recording is prohibited.
- Publications: Written materials may be purchased for delivery after seminar. Use the registration form above (see checkbox) or call (225) 578-5837 for more information.
- Things to do, places to see in Baton Rouge: For information, visit  
[www.visitbatonrouge.com](http://www.visitbatonrouge.com)  
[www.2theadvocate.com](http://www.2theadvocate.com)

**LSUcle deeply appreciates the generosity of the Planning Committee and speakers who volunteer their time and expertise toward the goal of presenting a program of the very highest quality.**

**REGISTER ONLINE TODAY**

[www.LSUcle.org](http://www.LSUcle.org)

Thursday, November 4, 2010

**7:30-8:40 a.m. Registration and Continental Breakfast (provided)**

**8:40-8:45 a.m. Welcome**

Sidney M. Blitzer, Jr. (Program Chair)

**8:45-9:45 a.m. A Peek Behind the Curtain of the Professional Trustee**

(1.0 credit)  
*How to exercise discretion in making distributions, including incentive/disincentive distributions, considerations in making portfolio constructions and other investment decisions. How to handle the power to adjust. How to exercise discretion with respect to trust terminations. How to handle accountings, and other ways in which the professional trustee handles its administrative activities.*

Charlotte K. Ray

JP Morgan Chase Bank, NA, Baton Rouge

**9:45-9:55 a.m. Break**

**9:55-11:10 a.m. Recent Developments in Successions & Donations\***

(1.25 credit)  
*A review of recent legislation and cases*

Joseph W. Mengis

Perry, Atkinson, Balhoff, Mengis & Burns, L.L.C., Baton Rouge

**11:10-11:20 a.m. Break**

**11:20 a.m.-12:20 p.m. Ethics\***

(1.0 credit)  
 Professor Greg Smith, G. Frank and Winston Purvis Professor of Law

LSU Law Center

**12:20-1:00 p.m. Boxed Lunch (provided)**

**1:00-2:30 p.m. Usufructuary Accounting**

(1.5 credits)  
*Spousal Usufructs: 2010 Legislation and Selected Accounting and Planning Issues and Techniques.*

David L. Sigler and Betty A. Raglin

David L. Sigler & Associates, LLC, Lake Charles

**2:30-2:40 p.m. Break**

**2:40-3:40 p.m. Update on FLPs and FLLCs**

(1.0 credit)  
*An update on recent cases and legislation concerning Family Limited Partnerships and Family Limited Liability Companies.*

B. Trevor Wilson

Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., Baton Rouge

**3:40-3:50 p.m. Break**

**3:50-5:05 p.m. Recent Developments in Federal Estate, Gift and Generation-Skipping Transfer Taxation, and Louisiana Inheritance and Gift Taxation**

(1.25 credits)  
*A review of recent cases, legislation, rules and regulations, and an update on proposed legislation.*

Jeffrey W. Koonce

Phelps Dunbar LLP, Baton Rouge

\*approved for Title Insurance CE credit

Friday, November 5, 2010

**7:30-8:45 a.m. Registration and Continental Breakfast (provided)**

**8:45-9:45 a.m. Asset Protection Planning**

(1.0 credit)  
*The do's and don'ts of asset preservation for the Louisiana lawyer. The use of exemptions, trusts, entities and other techniques for the creditor-conscious client. Laws impacting a client's ability to preserve assets and creditor's tools to upset a client's asset preservation planning.*

Mark S. Stein

Lowe, Stein, Hoffman, Allweiss & Hauver, L.L.P., New Orleans

**9:45-9:55 a.m. Break**

**9:55-10:55 a.m. Estate Planning Case Studies for Taxable Estates**

(1.0 credit)  
*An examination of several case studies illustrating the application of estate planning for taxable estates. The presentation will include examples of the math behind the planning and the documents necessary to accomplish the plans for clients who may be subject to U.S. estate tax.*

Miriam Wogan Henry

Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P., New Orleans

**10:55-11:05 a.m. Break**

**11:05 a.m.-12:05 p.m. Annuities**

(1.0 credit)  
*A review of (i) the available features and options in the current annuity market, (ii) the income, estate, and gift taxation of annuities, including valuation of annuities for transfer tax purposes and special issues involved with qualifying annuities for the marital deduction, (iii) the uses of annuities in estate planning, and (iv) the special issues arising under Louisiana law in relation to annuities, including, how Louisiana's community property, usufruct, and forced heirship laws apply to annuities.*

John B. Landry, Jr.

McNew, King, Mills, Burch & Landry, LLP, Monroe

**12:05-1:15 p.m. Lunch at the Faculty Club (provided)**

**1:15-2:15 p.m. Professionalism\***

(1.0 credit)  
 Bruce Spizer

David Bruce Spizer, APLC, New Orleans

**2:15-2:30 p.m. Break**

**2:30-3:30 p.m. What Estate Planners Need to Know About Estate Litigation**

(1.0 credit)  
*The bigger the estate, the bigger the fight. Navigating litigation hot spots such as in terrorem clauses, valuation disputes and independent administration.*

Preston J. Castille, Jr.

Taylor, Porter, Brooks & Phillips, LLP, Baton Rouge

**3:30-4:30 p.m. Forced Heirship\***

(1.0 credits)  
*A review of the current state and scope of forced heirship law, recent cases regarding the disabled heir, and steps the practitioner can take to discourage a forced heirship claim.*

Kyle C. McInnis

Cook, Yancey, King & Galloway, APLC, Shreveport

\*approved for Title Insurance CE credit