ALI-ABA Course of Study
**Estate Planning for the Family Business Owner**

Cosponsored by the ABA Section of Real Property, Probate and Trust Law
and the ABA Section of Taxation

July 11 - 13, 2007
San Francisco, California

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July 11-13, 2007
San Francisco, California

## PROGRAM

**Wednesday, July 11, 2007**

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|---|---|
| 7:30 a.m. | Registration and Continental Breakfast |
| 8:30 a.m. | Introductory Remarks and Course Overview |
| 8:40 a.m. | **Estate Planning For the Family Business Owner: A Syllabus** — *Mr. Edwards* |
| 9:40 a.m. | Human Issues in Estate Planning for the Family Business Owner — *Mss. Bart and Wolven* |
| 10:40 a.m. | Networking Break |
| 10:55 a.m. | **Effects of Entity Form on the Estate Plan** — *Professor Donaldson* |
| 12:00 noon | Lunch Break |
| 1:30 p.m. | **Valuation Issues for the Family Business** — *Mr. Schweihs* |
| 2:30 p.m. | **Buy-Sell Agreements** — *Mr. Sildon* |
| 3:30 p.m. | Networking Break |
| 3:45 p.m. | **Practical and Creative Uses of Life Insurance for the Closely Held Business Owner; Coordination of the Overall Succession Plan** — *Mr. Ratner* |
| 5:00 p.m. | Questions and Answers |
| 5:15 p.m. | Adjournment for the Day |

**Thursday, July 12, 2007**

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|---|---|
| 7:30 a.m. | Optional Workshops (not webcast) and Continental Breakfast<br>• **Section 529 Plans** - *Ms. Bart*<br>• **Effects of Entity Form on the Estate Plan** - *Professor Donaldson*<br>• **Life Insurance Planning and Succession Planning Process** - *Mr. Ratner* |
| 8:30 a.m. | **Charitable Contribution Planning Opportunities** — *Mr. Bourland* |
| 9:30 a.m. | **Current Developments and Hot Topics Update** — *Mr. Akers* |
| 10:30 a.m. | Networking Break |
| 10:45 a.m. | **Asset Protection Planning for the Family Business Owner** — *Mr. Mata* |
| 11:45 a.m. | Lunch Break |
| 1:15 p.m. | **Getting the Business Ready To Sell** — *Mr. Sildon* |
| 2:15 p.m. | **Managing the Trust of the Family Business Owner** — *Mr. Edwards* |
| 3:15 p.m. | Networking Break |
| 3:30 p.m. | **Working with Retirement Benefits in Estate Planning for Family Business Owners** — *Ms. Adams* |

| | |
|---|---|
| 4:30 p.m. | **Planning and Drafting Estate Planning Documents for Family Business Owners** — *Mr. Manterfield* |
| 5:30 p.m. | Questions and Answers |
| 5:45 p.m. | Adjournment for the Day |

**Friday, July 13, 2007**

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|---|---|
| 7:30 a.m. | Optional Workshops (not webcast) and Continental Breakfast |
| | • **Asset Protection Planning** - *Mr. Mata* |
| | • **Implementation of the Plan and Drafting Issues** - *Mr. Manterfield* |
| | • **Ethics Issues in Dealing with the Family Business Owner Client -** *Mr. Bourland* |
| 8:30 a.m. | **Advanced Transfer Planning Issues** — *Ms. McCaffrey* |
| 10:00 a.m. | Networking Break |
| 10:15 a.m. | **Up-to-Date Tax Planning Considerations in Administering the Estate of the Family Business Owner** — *Mr. Akers* |
| 11:45 a.m. | Questions and Answers |
| 12:00 noon | Adjournment |

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Memberships: North Carolina Bar Association (Board of Governors, 1987-90)
Publications Include: NORTH CAROLINA PROBATE HANDBOOK (Harrison Co., 1994); WHAT YOU NEED TO KNOW ABOUT WILLS, TRUSTS AND ESTATES IN NORTH CAROLINA (3d. Ed.) (NationsBank); Through The Looking-Glass: The Future of Estate and Financial Planning (With DPOA Form), 19 PRAC. TAX LAW. 7 (Nov. 2004); Transfers to Minors – Basic Techniques (Co-Author), 4 PROB. & PROP. 20 (1990)

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Memberships: American Bar Association (Section on Taxation); Kansas City Bar Association (Chair, Tax Committee, 1976-77); Estate Planning Society of Kansas City (Estate Planning Council (President, 1981-82)); Estate Planning Association of Kansas City (President, 1972-73)); National Association for Family Business (Founder and Chair, 1990-93); The Group, Inc. (Vice President and Director, 1974- ); Small Business Council of America (National Board of Governors, 1985- ); IRS Regional Advisory Council on Exempt Plans/Exempt Organizations (1996- ); Kansas City Metropolitan Bar Association (Chair, Tax Committee, 1975-1976); The Missouri Bar; Duke Estate Planning Institute; American Cancer Society (National Board of Directors, 1989-92); Kansas City Symphony (Board of Trustees, 1988-94); Kansas City Chamber Orchestra (Board of Directors, 1999-02); Business Committee for the Arts (Board of Directors, 2001- ); Kansas City Rotary #13 (Paul Harris Fellow; Director, 2005- ); Kansas City Consensus (Co-founder)
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Publications Include: Working With Retirement Benefits in Estate Planning, EST. PLAN. MAG.

(April 2007); Congress Approves New Requirements for Charities and Charitable Contributions (Co-Author), SOUTHEAST TECH WIRE (Sept. 12, 2006); Reconciling Family Law with Tax Policy: Untangling the Tax Treatment of Parental Trusts, 46 TAX L. REV. 107 (1990)

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Government and Public Service: JAG Captain, United States Air Force (1970-75)
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Publications Include: KEEPING YOUR CHURCH OUT OF COURT (1st and 2d. ed.); Wills and Trusts (Co-Author), 1988 Annual Survey of Texas Law, 42 SOUTHWESTERN L. J. 349; Avoiding Conflicts in Estate Planning: An Estate Planning Lawyer's Perspective, PROB. & PROP. (Nov./Dec. 2001); What You Need To Know About Charitable Remainder Trusts (Part 2)(Co-Author), 9 ALI-ABA EST. PLAN. COURSE MATERIALS J. 5 (Aug. 2003); What You Need To Know About Charitable Remainder Trusts (Part 1)(Co-Author), 9 ALI-ABA EST. PLAN. COURSE MATERIALS J. 55 (June 2003); How To Coordinate Charitable Contribution Planning Opportunities with Business Succession Planning: The Charitable Lead Trust (Co-Author), 9 ALI-ABA EST. PLAN. COURSE MATERIALS J. 29 (Feb. 2003)

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Publications Include: Select Drafting Issues for High Net Worth Clients, WEALTH STRATEGIES J. (Jan. 2007); Why Bother With Estate Planning Any More?, HEALTHY LIVING MAG. (Winter 2006); Planning and Drafting Estate Planning Documents for the Family Business Owner, ESTATE PLANNING (Warren, Gorham & Lamont, April 2006); Common Mistakes in Buy-Sell Agreements, J. PRAC. EST. PLAN. (CCH, Oct.-Nov. 2006) and BUS. VALUATION ALERT (CCH, Nov. 2006); CRITICAL ELEMENTS OF ESTATE PLANNING WITH FORMS (1990 and Supps.); Regular columnist for HOOSIER BANKER and INDIANAPOLIS BUSINESS JOURNAL

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Publications Include: STRUCTURING THE TAX CONSEQUENCES OF MARRIAGE AND DIVORCE (Co-Author); Zeroing Out a House Trust, N.Y. L. J. (Sept. 5, 2000); Some Tips on Tax Turning Gifts, TR. & EST. (Aug. 1998)

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