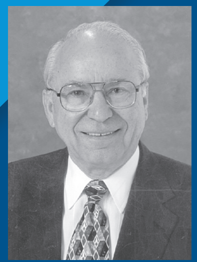
JOIN US!

FRIDAY
November 22
2019

Yale Richards Professional Education Seminar



Yale Richards was a senior partner at the firm of Marks, Clare and Richards, LLC for many years. He also served as counsel and Executive Director of the Milton S. and Corinne N. Livingston Foundation for 28 years. In 1998, in recognition of Mr. Richards' valuable service to the Jewish community of Omaha that encompassed over 50 years, the Livingston Foundation established the Yale Richards Professional Education Endowment Fund, the purpose of which is to subvent the cost of periodic seminars for professional advisors and interested donors. Yale passed away in March of 2003.

Underwritten by the Yale Richards Professional Education Endowment Fund, a component fund of the Jewish Federation of Omaha Foundation

Jewish Federation of Omaha Foundation
333 South 132nd Street
Omaha, NE 68154

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(Increases to $65 after Nov. 8th)

$50
includes download for materials

FRIDAY
November 22
2019

BOYS TOWN CONFERENCE CENTER
14100 CRAWFORD ST. • BOYS TOWN, NE 68010
7:30 A.M. TO 12:30 P.M.

The 11th

Yale Richards Professional Education Seminar

With a Nationally Known Speaker

Live & In-Person
(NOT A TELECONFERENCE)

Continuing Education Credits:

CPE	(Accountants-Nebraska)	4 Hours; includes 1 Hour Ethics
CLE	(Attorneys-Nebraska)	4 Hours; includes 1 Hour Ethics
CE	(Insurance-Nebraska)	3.5 Hours Life; 1 Hour Ethics (Pending Approval)
CFP	(Financial Planners)	4 Hours
CAP	(Recertification)	5 Hours

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Saving Children Healing Families

REGISTRATION FORM

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MAIL
Jewish Federation of Omaha Foundation
333 South 132nd Street
Omaha, NE 68154

CALL
Laurie Peatrowsky at 402-334-6439

ONLINE
www.jfofoundation.org/events

Please complete this form and return it along with your payment in the amount of $50 (registration will increase to $65 after November 8th). Printed materials are available for an additional $20. Registration is requested by November 11, 2019.

Name 1: ______________________________

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Name 2: ______________________________

Phone:____________ Email:____________________

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Address:______________________________

City, State, Zip:______________________________

Payment: ❒ **$50 includes download for materials**

❒ **$65 registration fee after Nov.8th** ❒ **$20 printed materials (optional)**

❒ Cash ❒ Check#________ Please make checks payable to the **Jewish Federation of Omaha Foundation**

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For more information contact Laurie Peatrowsky, at 402-334-6439 or lpeatrowsky@jewishomaha.org.

Yale Richards Professional Education Seminar

With a Nationally Known Speaker

FRIDAY November 22 2019

SEMINAR AGENDA	Friday, November 22, 2019 | Boys Town Conference Center
7:30 a.m. - 8:00 a.m.	Registration and Full Continental Breakfast
8:00 a.m. - 8:15 a.m.	Introductions
8:15 a.m. – 9:15 a.m.	**SESSION 1:** Current Developments
9:15 a.m. - 10:15 a.m.	**SESSION 2**: Life Insurance Strategies Used for Buy-Sell Agreements
10:15 a.m. - 10:30 a.m.	BREAK
10:30 a.m. - 11:30 p.m.	**SESSION 3:** Charitable Gifts of Business Assets
11:30 a.m. - 12:30 p.m.	**SESSION 4:** **Ethics**- Engagement Letters: Practical Tools to Facilitate Understanding and Avoid Conflict

Steve Gorin, a Washington University alumnus (A.B. 1983, J.D. 1986), is a partner in the St. Louis office of the law firm of Thompson Coburn LLP, which also has offices in Chicago, Los Angeles, and Washington, D.C. Before practicing law, Steve practiced accounting for 8 years, was a partner in a St. Louis CPA firm, and still maintains his CPA license and CGMA designation. He is recognized by The Best Lawyers in America for his work in Business Organizations (including LLCs, and Partnerships) (2018 Lawyer of the Year), Closely Held Companies and Family Business Law, Tax Law (2019 Lawyer of the Year), and Trusts and Estates.

Steve is a past chair of the Business Planning Group of committees of the American Bar Association's Real Property, Probate, Trust & Estate Law Section, a past chair of the Business Law Section of the Bar Association of Metropolitan St. Louis, and a member of the Business Planning Committee of the American College of Trust and Estate Counsel (ACTEC), including a current Regent of ACTEC and past chair of the Business Planning Committee's subcommittee on pass-through entities. Steve led ACTEC's task force that made comments to the government on IRC §§ 199A (20% deduction for passthrough entities) and 643(f) (multiple trust rules) and led an earlier task force on material participation of trusts in pass-through businesses. For more about Steve, see http://thompsoncoburn.com/people/steve-gorin.

For those desiring technical information, Steve publishes a quarterly newsletter, Gorin's Business Succession Solutions, which includes the latest version of his materials, "Structuring Ownership of Privately-Owned Businesses: Tax and Estate Planning Implications" (over 2,000 pages in a fully searchable PDF), and highlights a few topics. To obtain the PDF and subscribe to the newsletter, both at no charge, go to http://www.thompsoncoburn.com/forms/gorin-newsletter or email Steve at sgorin@thompsoncoburn.com with your complete contact information. Steve also maintains a blog, http://www.thompsoncoburn.com/insights/blogs/business-succession-solutions. The blog is intended for those without a technical background, who would like more information on key business succession or structuring issues that intersect with the tax world. Steve's blog also includes links to free quarterly continuing education webinars following up on his technical newsletter, as well as occasional other webinars.

Steve was recognized as an Unsung Hero (https://www.thompsoncoburn.com/news-events/news/2018-05-30/steve-gorin-honored-as-unsung-hero-by-st.-louis-jewish-light) for leading efforts to redevelop a senior affordable housing community and his support for other charitable causes.

SESSION 1

Current Developments

Review important recent developments and how they affect estate planning, including anti-clawback regulations, state fiduciary income taxation, charitable contributions that generate state tax credits, intra-family transactions, S corporation ownership, Code § 199A, multiple trust rules, and other important developments.

SESSION 2

Life Insurance Strategies Used for Buy-Sell Agreements

Learn how regulations revamped the rules governing transfers of life insurance policies, how to avoid income tax traps for life insurance used in buy-sell agreements, when playing valuation games with life insurance can backfire, and other buy-sell issues.

SESSION 3

Charitable Gifts of Business Assets

We will discuss tax and nontax issues when charities receive and donors donate business interests, including appropriate receptacles for sophisticated charities to form, and how other charities may be able to run the gift through a donor-advised fund with virtually no transaction costs to the charity. Learn the commonly used way to avoid the assignment-of-income trap for business interests, as well as which types of structures donors might use to avoid tax traps while controlling the sale.

SESSION 4

Ethics - Engagement Letters: Practical Tools to Facilitate Understanding and Avoid Conflict

Reviewing ACTEC's model engagement letters, we will discuss how one may use them to define the scope of your work, who is your client, and what duties you have to each other. Setting expectations is key to making clients happy with the work you do for them and the related fees. It is also important so that you and the client are clear on how to handle potentially awkward situations that may arise as circumstances change or you or they interact with others regarding legal matters.

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