Estate Planning Council of Lower Fairfield County, Inc.
MEETING NOTICE

Topic: ***To Give or Not to Give: Transfer and Income Tax Implications of Estate Planning Gifts***

Speaker: **Steven Lavner, Managing Director, Member, National Wealth Strategies Group, U.S. Trust, Bank of America Private Wealth Management**

Date & Time: **Wednesday, December 3, 2014 – 5:45 p.m. – 8:45 p.m.**

Place: **Innis Arden Golf Club, 120 Tomac Avenue, Old Greenwich, CT**

Dear Council Member:

We are pleased to announce that **Steven Lavner, Managing Director, member of the National Wealth Strategies Group at U.S. Trust, Bank of America Private Wealth Management,** will be our guest speaker on the subject of ***To Give or Not to Give: Transfer and Income Tax Implications of Estate Planning Gifts*** at our December 3rd Dinner Meeting at the **Innis Arden Golf Club** in Old Greenwich. **Cash bar and cocktails will begin at 5:45 p.m., followed by dinner promptly at 6:30 p.m., speaker at 7:30 p.m., and we anticipate an end to the meeting between 8:30 p.m. and 8:45 p.m.**

This one hour presentation will cover how changing transfer and income tax rates have altered the estate planning landscape, particularly with regard to lifetime gifts. As the gap between estate and income tax rates has narrowed, income tax planning relating to gifting has become critical. We will also discuss the taxation of estate planning transfers, either during life or at death, and participants will learn how it impacts their clients in terms of planning for their gifts and bequests, and what they can do to help them mitigate these tax issues.

Steven Lavner is Managing Director and a member of the National Wealth Strategies Group at U.S. Trust, Bank of America Private Wealth Management. In this role, he works with clients and is involved with the analysis and preparation of materials on estate and tax planning strategies. Steven is a frequent lecturer and author on issues relating to estate planning and taxation, with particular emphasis on sophisticated wealth transfer techniques for high net-worth individuals. These topics include Tax-Free Gifting: Comparing GRATs and Sales to Grantor Trusts; Generation-Skipping Transfer Tax; QPRT and GRAT Alternatives: Sales of Remainder Interests and Joint Purchases; Family Limited Partnerships; Defined Value Formulas; Life Insurance Trusts; Planning for the Gap in Federal and State Exemptions; Planning for the Transfer Tax Exemptions; and Lifetime Gifting: A Transfer and Income Tax Analysis. Prior to joining U.S. Trust, Steven was Counsel to the New York City law firm of Kaye Scholer LLP, where he specialized in trusts and estates law. Steven earned his B.A. from New York University, graduating magna cum laude. He received his J.D. from the New York University School of Law, where he was a journal member. He is a member of the New York Bar.

IMPORTANT REMINDERS:

Continuing Education Credits: We will be offering CEUs, at $40 per credit hour, for our CPA and CFP® designated members attending our breakfast and dinner meetings as well as for CPA and CFP® designated guests attending our dinner meetings. **Requests for CEUs should be indicated on the individual program announcement registration form at the bottom of this page and the CE fee must be paid in advance by check.** **CE: This presentation has been accepted for one (1) hour of continuing education credit by CFP Board of Standards.** We will submit the course attendance roster online after the meeting. We will also provide Certificates of Attendance to those attendees requiring CPA CEs for their self-reporting purposes.

Guest Attendees: The guest fee is $75 and guest attendance by a professional colleague is limited to two dinner meetings within a two-year period. Eligible guests and professionals that work or live in Fairfield County can apply for EPC-LFC membership by completing a membership application, accessible on our website (www.epclfc.org). Questions regarding membership or the application process can be addressed by Alessandra DiMauro, 1st Vice President, Membership, at 203-226-8262 or adimauro@resnickinvestment.com.

Please reserve a place for yourself and your guest(s) by completing and returning the tear sheet below no later than Wednesday, November 26. Please let us know in advance if you subsequently find that you or your guest is unable to attend.*

Finally, please be sure to visit our website at www.epclfc.org for complete details as they become available on our upcoming 2015 breakfast meetings and dinner programs.

See you December 3rd!

Elizabeth A. Cahill
Second Vice President, Programs

To cancel, please call Lori Somerville at 877-302-6300.

HOW TO REGISTER:

If you DO NOT require CE AND are NOT bringing a guest:
Please email your RSVP to EPC-LFC@comcast.net or call Lori Somerville at 877-302-6300.

If you DO require CE AND/OR if you ARE bringing a guest:
If you require CE, the fee is $40.
If you are bringing guest(s), the registration fee is $75 per guest or, if they require CE, $115 per guest.
All CE fees must be paid in advance.

Please complete the registration form below and mail it with your check payable to "EPC/LFC" to:
EPC c/o Lori Somerville, 175 South End Road, #A2, East Haven, CT 06512-4555.

REGISTRATION FORM

Member name:____ **Phone:**__________________

❒ I REQUIRE CFP CE: CFP Certificant #______________ and/or last 4 digits of SSN#:__________________
❒ I REQUIRE CPA CE

IMPORTANT: For registration/badge purposes, please provide guest name, firm, designations, and professional category.

Guest name:____**Nickname for Badge:**____________________

Firm:____Town:______________________________

Phone:_____________________________________Email:____

Designations: ❒ J.D. ❒ Esq. ❒ CFP® ❒ CPA ❒ CLU ❒ ChFC ❒ Other____________________________

❒ MY GUEST REQUIRES CFP CE: CFP Certificant #______________ and/or last 4 digits of SSN#______
❒ MY GUEST REQUIRES CPA CE

Guest name:____**Nickname for Badge:**____________________

Firm:____Town:______________________________

Phone:_____________________________________Email:____

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