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

Topic: *Chapter 14 "Soup to Nuts" – A Practitioner's Guide Through the Minefield*

Speaker: **N. Todd Angkatavanich, J.D., LL.M., Partner, Withers Bergman**

Date & Time: **Wednesday, December 2, 2015 – 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 **N. Todd Angkatavanich, J.D., LL.M., Partner, Withers Bergman,** will be our guest speaker on the subject of ***Chapter 14 "Soup to Nuts" – A Practitioner's Guide Through the Minefield*** at our December 2nd 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.**

The provisions under Chapter 14 of the Internal Revenue Code have existed for over twenty years yet many of the draconian gift and estate tax provisions thereunder remain relatively unknown to Trusts and Estates professionals. This presentation will provide a discussion of the many estate and gift tax pitfalls that practitioners need to keep in mind whenever structuring transactions between family members. This presentation will provide a broad overview of the statutory provisions of 2701 through 2704, including the historical policy reasons behind the sometimes confounding rules included in Chapter 14. Additionally, the presentation will give pro-active planning opportunities with compliant structures to help practitioners navigate the Chapter 14 minefield.

N. Todd Angkatavanich is a partner at Withers Bergman, LLP, in the firm's Greenwich, New Haven and New York offices. He serves as Regional Practice Group Co-Leader of the firm's US Trust, Estate and Charities Practice Group. Todd is a Fellow of the *American College of Trust and Estate Counsel* and is a member of the *Society of Trusts & Estates Practitioners*. Todd has published articles in publications such as *Trusts & Estates, ACTEC Law Journal, Estate Planning, BNA Tax Management, Probate & Property* and other publications. He serves as Co-Chair of the Estate Planning & Taxation Committee of the Editorial Advisory Board of *Trusts & Estates* magazine, as well as a member of the Advisory Board for *BNA/Tax Management Estates, Gifts and Trusts Journal*. Todd is co-author of the pending *BNA/Tax Management Portfolio No. 875*, entitled *"Wealth Planning with Hedge Fund and Private Equity Fund Interests."* A frequent speaker, Todd has given presentations for a number of organizations including the *Heckerling Institute on Estate Planning, the Federal Tax Institute of New England, the Notre Dame Tax and Estate Planning Institute, the Washington State Bar Association Annual Estate Planning Seminar, the ABA Real Property, Trusts and Estates Section (Spring Symposia, Fall Joint Meetings and the joint ABA/New York Law School Skills Training Programs), BNA/Tax Management,* as well as numerous estate planning councils, CPA societies and family office groups. Todd has been quoted in articles that have appeared in Barron's, Bloomberg Businessweek, The Boston Globe, The Philadelphia Inquirer, The Chicago Tribune, The Miami Herald, Forbes, MSN Money and other publications. Todd is Co-Chair of the *ABA/RPTE Business Planning Group – Business Investment Entities, Partnerships, LLC's and Corporations Committee* and serves as a member of the ABA/RPTE Diversity Committee. He is a member of the Executive Committee of the *Connecticut Bar Association, Estates and Probate Section*, and on behalf of the Section also serves on the Planning Committee for the *Federal Tax Institute of New England*. He is the 2012 recipient of the award for "Private Client Lawyer of the Year" from *Family Office Review*. Todd has been included in *The Best Lawyers in America*® (for New York City, Greenwich and New Haven, Connecticut) and is also the recipient of the *Best Lawyers*® 2015 Trusts & Estates "Lawyer of the Year" award for New Haven, Connecticut. He has been rated AV Preeminent® by Martindale-Hubbell® Peer Review Ratings.™ Todd received his B.A., in Economics, *magna cum laude*, from Fairleigh Dickinson University, his J.D., Tax Law Honors, from Rutgers University School of Law, Camden, his M.B.A. from Rutgers University Graduate School of Management, and his LL.M, in Taxation, from New York University School of Law.

IMPORTANT REMINDERS:

Continuing Education Credits: As previously announced, we will no longer offer CFP CEUs. However, we will continue to provide Certificates of Course Completion to Certified Public Accountants who attend Council dinner meetings and breakfast seminars, upon request for their CPA CPE self-reporting purposes, at $40 per credit hour. **Requests for CPA CPEs should be indicated on the program announcement registration form at the bottom of this page and the CE fee must be paid in advance by check.**

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 Alan Schachter, 1st Vice President, Membership, at 203-847-4068 or aschachter@citrincooperman.com.

Please reserve a place for yourself and your guest(s) by completing and returning the tear sheet below no later than Wednesday, November 25. 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 2016 breakfast meetings and dinner programs.

See you December 2nd!

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 CPA CPE 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 CPA CPE 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 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 CPA CPE

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

Firm:____Town:__________________________

Phone:______________________________Email:____________________________________

Designations: ❐ J.D. ❐ Esq. ❐ CFP® ❐ CPA ❐ CLU ❐ ChFC ❐ Other________________________

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

Firm:____Town:____

Phone:____Email:____

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

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

Firm:____Town:____

Phone:____Email:____

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

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