

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

Topic: Federal and New York State Estate Taxes - A Look at Select Differences

Speaker: Kevin H. Cohen, Esq., Law Offices of Kevin H. Cohen, PC

Date & Time: Wednesday, December 6, 2017 – 5:45 p.m. – 8:30 p.m.

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

Dear Council Member:

We are pleased to announce that **Kevin H. Cohen, Esq., Law Offices of Kevin H. Cohen, PC**, will be our guest speaker at our December 6th dinner meeting at **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 presentation will examine the challenges for estate planners that are present due to the differences between how the New York State and Federal estate taxes are computed. More specifically, we will look at the lack of portability with the state estate tax exemption amount and the New York State estate tax cliff tax.

Kevin H. Cohen has extensive experience representing individual and corporate clients in all aspects of estate planning and administration. His experience ranges from small to multimillion dollar estates in both national and international venues. He routinely drafts complex estate plans and all documents relating to the administration of estates including the preparation of federal and state gift and estate tax returns and fiduciary income tax returns. His practice includes defending those returns on audit. Kevin is proficient in handling federal and multi-state gift, estate and generation-skipping transfer taxes. He is skilled in conducting litigation matters including objections to accountings, construction proceedings and contested probates and has served as an expert witness in intricate trusts and estates and tax litigation. While Kevin represents major banks in complicated trust and fiduciary matters, he is also attentive to the needs of his individual clients and counsels families in estate planning, long term asset protection, retirement planning, charitable giving, tax, Medicaid and related elder law matters.

Kevin was the recipient of the prestigious Westchester Business Council Forty Under Forty award. This award recognizes individuals who are leaders in their field. He served as an assistant adjunct professor at New York University's Center for Finance, Law and Taxation where he taught Federal Income Taxation of Trusts and Estates. As a frequent guest speaker on a wide array of trusts and estates and elder law topics, Kevin has lectured at major financial institutions, senior living facilities and to students at colleges and various law schools. He frequently participates as a panelist and featured lecturer for numerous continuing legal education seminars sponsored by the New York State Bar Association and other organizations.

Kevin is the co-chair of the Trusts and Estates Section of the Westchester County Bar Association and serves as the 9th judicial district representative to the New York State Bar Association's Trusts and Estates Section. He has been recognized in the Metro area Super Lawyers in the Trusts & Estates category and has also been named a Five Star Professional Wealth Manager Award Winning Trusts and Estates attorney.

Kevin started his career as a tax consultant for a Big Six accounting firm. Thereafter, he joined the trusts and estates department of a major Wall Street law firm as an associate. Prior to starting the Law Offices of Kevin H. Cohen, P.C., in 2003, Kevin headed the trusts and estates department of a prominent Westchester law firm where he also concentrated in the practice of elder law. Kevin received his law degree from the Benjamin N. Cardozo School of Law (J.D., 1995) and graduated, cum laude, from the State University of New York at Albany (B.S., Business Administration, Concentration in Finance, 1992). He is admitted to practice law in New York, New Jersey and Connecticut. Memberships: New York State Bar Association, Westchester County Bar Association.

IMPORTANT REMINDERS:

The deadline to pay your 2017-2018 membership dues was Friday, September 30th. If you have not yet received your dues renewal notice in the mail, please contact Lori Somerville at 877-302-6300 or EPC-LFC@comcast.net to request a duplicate notice. Thank you.

Continuing Education Credits: Effective as of our October 2016 meeting, we will no longer offer any continuing education credits.

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 Thomas J. Henske, at 212-536-6178 or thenske@lenoxadvisors.com.

Please reserve a place for yourself and your guest(s) by completing and returning the tear sheet below no later than Wednesday, November 29th. 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 more details as they become available on our 2017-2018 program season!

See you December 6th!

Christopher C. Vescio, CPA
Second Vice President, Programs

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

HOW TO REGISTER:

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

If you ARE bringing a guest: If you are bringing guest(s), the registration fee is \$75 per guest.

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:** _____

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 _____

Guest name: _____ **Nickname for Badge:** _____

Firm: _____ **Town:** _____

Phone: _____ **Email:** _____

Designations: J.D. Esq. CFP® CPA CLU ChFC Other _____

Guest name: _____ **Nickname for Badge:** _____

Firm: _____ **Town:** _____

Phone: _____ **Email:** _____

Designations: J.D. Esq. CFP® CPA CLU ChFC Other_____

Guest name:_____ **Nickname for Badge:**_____

Firm:_____ Town:_____

Phone:_____ Email:_____

Designations: J.D. Esq. CFP® CPA CLU ChFC Other_____