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

Topic:	***"Coming to America" - When do the U.S. Estate and Gift Tax Rules Apply to an Immigrant?***
Speaker:	**Edward A. Vergara, JD, LL.M.., Partner, Withers Bergman LLP**
Date & Time:	**Wednesday, February 11, 2015 – 5:45 p.m. – 8:45 p.m.**
Place:	**Giovanni's II/The Water's Edge, 2748 Post Road, Darien, CT**

Dear Council Member:

We are pleased to announce that **Edward A. Vergara, JD, LL.M., Partner, Withers Bergman LLP,** will be our guest speaker on the subject of ***"Coming to America" - When do the U.S. Estate and Gift Tax Rules Apply to an Immigrant?*** at our February 11th Dinner Meeting at the **Giovanni's II** in Darien. **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.**

Whether or not we realize it, as U.S. advisors we sometimes assume that the same set of rules applies to all of our clients. In fact, clients with non-U.S. connections might be operating under a vastly different tax regime, which can give rise to potential pitfalls and opportunities we should all be aware of. In this session we'll outline a framework for thinking about these issues while answering the following specific questions:

- When do (and don't) the "normal" U.S. Gift and Estate tax rules apply to a non-U.S. citizen? Does it matter what country the client is from?
- What types of assets or activities might give rise to U.S. Estate or Gift exposure even for individuals with little U.S. connections? Alternatively, what types of assets are always "safe" for non-U.S. citizens to hold without worry of U.S. Gift or Estate tax exposure?
- What planning opportunities (or restrictions) should all non-U.S. citizen clients (and clients with non-U.S. citizen family members) be aware of?
- What reporting obligations might apply to estate planning transaction with non-U.S. citizens?

As time permits, we will also touch on some of the U.S. income tax and reporting considerations that might be relevant to these scenarios, as well as to U.S. citizens with non-U.S. activities.

Edward A. Vergara, JD, LL.M., is a Partner with **Withers Bergman LLP.** Ed advises U.S. and multi-national individuals making domestic and international investment and succession planning decisions. He has extensive experience advising on U.S. inbound and outbound investments, individuals migrating into or out of the United States, U.S. beneficiaries of foreign trusts and foundations, and fiduciaries managing foreign structures for the benefit of U.S. persons. Ed also works with the principals of hedge funds and private equity funds on a variety of matters, including estate planning and advising on fund structures that satisfy investor demands while advancing important tax and estate planning goals of the principals. He is admitted to the United States Court of Federal Claims, the States of NY, CT and CA and is a Registered Foreign Lawyer in the UK, 2010. He received his BA from New College of Florida, JD from Georgetown University Law Center and LL.M. from New York University School of Law.

IMPORTANT REMINDERS:

Continuing Education Credits: As announced in our December 9th email to the membership, effective as of January 2015, 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 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, February 4th. 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 February 11th!

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:____

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