

NYSBACLE

Thursday, May 3 and Friday,
May 4, 2007

New York City

**New York's Hotel
Pennsylvania
401 Seventh Avenue
New York City**

**Conference Chair:
G. Warren Whitaker, Esq.
Day Pitney LLP**

MCLE Credits —
See "Program
Description" on
next page for
more details.



Third Annual International Estate Planning Institute

* Special discounts available...
see inside!

Co-sponsored by the Trusts and
Estates Law Section and Committee on
Continuing Legal Education of the New
York State Bar Association and the Society
of Trust & Estate Practitioners (STEP)



Program Description

This program will cover all aspects of estate planning for international fact patterns with U.S. connections, including:

- U.S. Estate, Gift and GST Taxation of Non-U.S. Persons and Property
- Planning for Immigration to the United States
- Expatriation and Giving up U.S. Residence
- Special Problems in Marital Deduction Planning for the Non-Citizen Spouse
- U.S.-Canadian Estate Planning
- Jurisdictional Reviews
- Corporation, Partnership or Pass-Through: Entity Classification and Foreign Trusts
- Foreign Trusts: What to Do on the Death of the Grantor
- Attacks on Asset Protection Trusts in Offshore Jurisdictions
- *Sharia Law*, Conflict of Laws and International Succession Disputes: The *Al Bassam Case*

This program is designed for estates and tax attorneys, trust officers, accountants, insurance consultants and financial planners. There will be some basic presentations for those who are familiar with domestic estate planning but want to be more knowledgeable regarding international issues. There will also be more sophisticated and focused presentations for those who practice frequently in international estate planning and wish to hone their skills regarding U.S. issues and keep up with new developments.

The speakers include some of the world's leading experts on international estate planning.

Early registration is recommended.

This course includes 11.0 hours of credit for the continuing professional education requirements of New York and New Jersey CPAs. New York sponsor number: 000026; New Jersey sponsor number: 20CE00099900.

Agenda

THURSDAY, MAY 3, 2007 - DAY ONE

- 8:15-8:45 a.m.** Registration (outside meeting room)
8:45-9:00 Introduction
Speaker: G. Warren Whitaker
- 9:00-9:45** U.S. Estate, Gift and GST Taxation of Non-U.S. Persons and Property
Speaker: Michael W. Galligan
- 9:45-10:30** Planning for Immigration to the United States
Speaker: Robert D. Colvin
- 10:30-11:00** Refreshment Break
- 11:00-11:45** Expatriation and Giving Up U.S. Residence
Speaker: Christopher Byrne
- 11:45-12:30 p.m.** Special Problems in Marital Deduction Planning for the Non-Citizen Spouse
Speaker: Martin Hall
- 12:30-2:00** Lunch Break (on your own)
- 2:00-5:30** Workshops: **It is suggested that you follow one track or the other.**

- TRACK 1: U.S.—Canadian Estate Planning** (1 hour 45 minutes per session; two sessions in this track)
Chair: Michael Cadesky
- * 2:00-3:45** **Session 1:**
Topic A: Canadian Residents Owning U.S. Assets
Speakers: Michael Legamaro; Timothy Duholke
- * 3:45-5:30** **Session 2:**
Topic B: Canadian Estates with U.S. Beneficiaries
Speakers: Stanley A. Barg; Lawrence H. Heller
- * Refreshment breaks will be taken at 3:00-3:15 and 4:15-4:30.**

- TRACK 2: Jurisdictional Reviews** (60 minutes per topic; three (3) sessions in this track; for each session, you have your choice between two topics)
- 2:00-3:00** **Session 1: (choose either Topic A or Topic B)**
Topic A: United Kingdom: Recent Changes in the Taxation of Trusts
Speaker: John Riches
Topic B: Mexico: Taxation of Offshore Assets
Speaker: Miguel Jauregui Rojas

- 3:00-3:15** Refreshment break
- 3:15-4:15** **Session 2: (choose either Topic A or Topic B)**
Topic A: Mexico: Taxation of Offshore Assets
Speaker: Miguel Jauregui Rojas
Topic B: Asia: Planning for the Far Eastern Client
Speaker: Deborah Annells
- 4:15-4:30** Refreshment break
- 4:30-5:30** **Session 3: (choose either Topic A or Topic B)**
Topic A: United Kingdom: Recent Changes in the Taxation of Trusts
Speaker: John Riches
Topic B: Asia: Planning for the Far Eastern Client
Speaker: Deborah Annells
- 5:30 p.m.** Adjournment
- 5:30-7:30 p.m.** Cocktail Reception
The Cocktail Reception is sponsored by GAM USA, Inc. The Speakers' Dinner is sponsored by Royal Bank of Canada. The Refreshment Breaks are sponsored by HSBC Private Bank.

FRIDAY, MAY 4, 2007 - DAY TWO

- 8:15-8:45 a.m.** Registration (outside meeting room)
8:45-9:00 Introduction
Speaker: G. Warren Whitaker
- 9:00-9:45** Corporation, Partnership or Pass-Through: Entity Classification and Foreign Trusts
Speaker: Jon Grouf
- 9:45-10:30** Foreign Trusts: What to Do on the Death of the Grantor
Speaker: Dina Kapur Sanna
- 10:30-11:00** Refreshment Break
- 11:00-11:30** Foreign Trust Administration: Practical Issues
Speaker: Steven Sokic
- 11:30-12:15 p.m.** Attacks on Asset Protection Trusts in Offshore Jurisdictions
Speaker: Brian C. Simms
- 12:15-1:00** *Sharia Law*, Conflict of Laws and International Succession Disputes: The *Al Bassam Case*
Speakers: Andrew De La Rosa; Shan Warnock-Smith
- 1:00 p.m.** Adjournment

11.0 TOTAL CREDITS

11.0 credit hours of practice management and/or professional practice

This **advanced-level** course may be used for New York MCLE credit by all attorneys, except those who are newly admitted (less than 24 months).

This program has been approved for MCLE credit by the **State Bar of California** in the amount of **9.5** hours and by the **Pennsylvania Continuing Legal Education Board** for **9.5** credit hours of substantive law. All inquiries regarding MCLE credits may be directed to **(518) 487-5586**.

The **New York State Bar Association's Committee on Continuing Legal Education** has been certified by the **New York State Continuing Legal Education Board** as an accredited provider of continuing legal education in the State of New York.

IMPORTANT NOTICE: PARTIAL CREDIT FOR PROGRAM SEGMENTS NOT ALLOWED. Under the New York State Continuing Legal Education Board Regulations and Guidelines, attendees at CLE programs cannot receive MCLE credit for a program segment unless they are present for the entire segment. Persons who arrive late, depart early, or are absent for any portion of the segment will not receive credit for that segment.

Program Location

Important Note: If you plan to pre-register within 10 days of the program or register at the door, please call us at **1-800-582-2452** or in Albany and surrounding area, dial **518-463-3724**, to verify that the program is not sold out or that the date or location has not been changed. Those who pre-register in advance of the program will automatically be notified of any such changes and will receive a full refund up to the day prior to the program, if they cannot attend and notify us of their cancellation. Please pre-register as early as possible.

Thursday & Friday
May 3-4
New York City

New York's Hotel Pennsylvania
401 Seventh Avenue at 33rd Street
New York, NY 10001-3412
(212) 736-5000

A limited number of rooms have been reserved for those attending the Third Annual International Estate Planning Institute. Room blocks are available at **New York's Hotel Pennsylvania (Penn 5000 Club)** and at **The Affinia Manhattan** — discount rates for attendees are available at each of these hotels. Reservations at either hotel must be made by **Friday, April 6, 2007** to secure the special meeting rate. (Rates are subject to applicable taxes). To reserve your room at the **Hotel Pennsylvania (Penn 5000 Club)** at the rate of **\$189**, call **1-800-223-8585**. To reserve your room at **The Affinia Manhattan** at the rate of **\$289**, call **1-866-233-4642**. In either case, be sure to mention that you are attending the New York State Bar Association's Third Annual International Estate Planning Institute.

REGISTER EARLY, SAVE MONEY, AND GUARANTEE YOUR SEAT AT THE PROGRAM!!!

New York State Bar Association – Continuing Legal Education

NYSBA**CLE** *presents*

Third Annual International Estate Planning Institute



See inside for more details.



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