

59th Annual Hawaii Tax Institute  
Hawaii Tax Institute Foundation & Chaminade University of Honolulu

**OUTLINE: Legal/CPE Ethics Programs = 4.0 hours**

November 6 – November 10, 2022

Name of Ethics Programs	Descriptions	Date/Credit Hour Requested
<p>Planning for Privacy in a Public World: The Ethics and Mechanics of Protecting Your Client’s Privacy and Personal Security</p>	<p>Clients are seeking strategies to secure their privacy and personal security. This session will analyze how clients can structure estate plans, charitable gifts, and financial transactions in a confidential manner, prevent the disclosure of confidential information by third parties, avoid public litigation, maximize privacy at death, and protect themselves against physical and cyber-attacks. This session will also address the ethical issues that all wealth transfer advisors should consider when assisting clients with their privacy planning.</p>	<p>11/8/22 1:30 pm– 2:30 pm  CPE &amp; Legal Ethics  <b>60 minutes</b>  SPEAKERS:  John Bergner, Attorney  Winstead PC    Patrick Conley, Former FBI Agent  Franklin Global, Inc.</p>
<p>No Good Deed Goes Unpunished and Ethical Considerations</p>	<p>Wealth Transfer Advisors, in an honest and zealous attempt to give their clients the best possible service, sometimes get tripped up by ethics rules. The Wealth Transfer Advisor who has a solid understanding of the applicable rules and engages in more than momentary reflection on the situation at hand before acting can avoid ethics rules violations, and possible civil liability, without diminishing client service. This session will cover concurrent representation of spouses and other family members, planning for a client's possible eventual incapacity, safekeeping of a client's original estate planning documents and disclosure of a disabled client's confidential information.</p>	<p>11/8/22 2:30 pm– 3:30 pm  CPE &amp; Legal Ethics  <b>60 minutes</b>  SPEAKERS:  Charles A. “Clary” Redd,  Attorney  Stinson LLP</p>
<p>First, Say “I’m Sorry” - Exploring the Psychological, Legal and Ethical Impact of Grief in Wealth Transfer Strategies and Structures</p>	<p>An in-depth look at grief and how grief can affect ethically when family relationships, fiduciary relationships, and other advisory relationships come into play. Explore how grief, loss and trauma can create legal and financial implications for families and their wealth transfer strategies.</p>	<p>11/9/22 4:00 pm– 5:00 pm  CPE &amp; Legal Ethics  <b>60 minutes</b>  SPEAKERS:  Eileen Gallo-Ross, Psychologist  Gallo Consulting    Bruce S. Ross, Attorney  Mediation Offices of Bruce S.  Ross, LLC    Amy Takahashi, CPA  Legacy Tax Group</p>

<p>When Aggressive Tax Planning Becomes Criminal Conduct and Ethical Considerations</p>	<p>High income taxpayers frequently look to minimize their tax burdens and tax professionals are only too happy to oblige with one planning structure or another. It is when these structures cross the ethical line that the Government sounds the alarm. When tax-advantaged transactions are “to good to be true,” “lack economic substance,” “lack business purpose,” or are deemed to be economic scams, taxpayers and their advisors can face civil audits and promoter investigations, both resulting in substantial civil penalties, professional licensing ethical issues, and injunctions. When the Government believes that the individuals involved intentionally violated the rules – lying, cheating, or stealing – the matter can quickly move into the criminal realm. This session will review what causes the Government to initiate a criminal tax investigation, the roles of IRS-CI, the Justice Department’s Tax Division, and the U.S. Attorney’s Office, the transactions and structures currently targeted by the IRS, and “ripped from the headlines” criminal tax prosecutions.</p>	<p>11/10/22 12:30 pm– 1:30 pm</p> <p>CPE &amp; Legal Ethics</p> <p><b>60 minutes</b></p> <p>SPEAKERS:  Caroline D. Ciraolo, Attorney  Kostelanetz &amp; Fink, LLP</p> <p>Evan Davis, Former U.S. Attorney  Hochman Salkin Toscher Perez  PC</p> <p>Don Fort, Former Chief, IRS  Criminal Investigation  Kostelanetz &amp; Fink, LLP</p> <p>Rebecca Perlmutter, Asst. U.S.  Attorney  US Attorney’s Office, District of  Hawaii</p>
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