

54TH ANNUAL HAWAII TAX INSTITUTE

NOVEMBER 6-9, 2017

SHERATON WAIKIKI RESORT

HONOLULU, HAWAII

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CHAMINADE UNIVERSITY OF HONOLULU



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WELCOME

Practitioners interested in keeping abreast of the latest developments in tax and wealth transfer matters are certain to welcome the opportunity to participate in the 54th Annual Hawaii Tax Institute sponsored by the Hawaii Tax Institute Foundation and Chaminade University of Honolulu. This year's program will combine the far-reaching experience of its distinguished faculty of recognized tax and wealth transfer authorities with a positive approach to current and practical subjects.

While the Institute is designed primarily to serve as a forum where tax and wealth transfer oriented people may freely exchange ideas on practical problems, professional status is not a prerequisite for registration. This program is designed for attorneys, accountants, financial planners, bank and trust administrators, insurance agents,

non-profit administrators, enrolled agents and others who would benefit from high quality continuing education. A high level of learning has been the hallmark of prior Institutes and we shall endeavor to again maintain this standard.

The Hawaii Tax Institute Foundation and Chaminade University of Honolulu do NOT discriminate against any person on the basis of race, color, sex, sexual orientation, religion, age, national or ethnic origin, political beliefs, veteran status, or physical disability in admission to, access to, or employment in its programs and activities.



JAPAN/US ALLIANCE PROGRAMS



In our continuing efforts to expand our reach to all wealth transfer professionals and to respond to the ever-changing needs of our wealth transfer profession, the Hawaii Tax Institute Foundation and Chaminade University of Honolulu are pleased to welcome our wealth transfer professional colleagues from Japan who will be participating in highly specialized and Japanese speaking only programs concurrently with and/or in addition to our regular English speaking program schedule.

This Japan/US Alliance Program is an exciting new addition to the 54th Annual Hawaii Tax Institute Conference.

For program descriptions or more information, please visit our website at hitaxinstitute.org.



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HAWAII TAX INSTITUTE PROGRAM

SUNDAY, November 5

Pre-Conference Workshops

11:00 am – 12:00 pm

Early Registration

12:00 pm – 4:45 pm

Fiduciary Taxation Workshop

An intensive and comprehensive workshop covering 2017 income and fiduciary tax updates, in-depth allocation and funding reporting, selected Form 1040/1041 issues, portability compliance, generation skipping tax reporting, charitable deductions for trusts, special gifting rules and 709 compliance issues, partnership basis reporting, compliance and electives, and much more. This session will feature hands-on training in filling out tax forms, case studies, practical advice for every situation, and a special Form 1041 exam.

PAM ELLING, CPA

STEPHAN KING, CPA

4:45 pm – 5:00 pm

Questions and Answers

MONDAY, November 6

6:00 am

Registration and Continental Breakfast

6:30 am – 7:45 am

Pre-Conference Fundamentals Workshop

Back by Popular Demand! A guide to understanding the fundamentals of our wealth transfer system. Learn about the basic documents in any estate plan and what they do, related tax reporting obligations, and the transfer of wealth through our probate court system.

JUDY Y. LEE, Attorney

AMY TAKAHASHI, CPA, JD, LLM Tax

THE HONORABLE ARNOLD H. GOLD, Former Presiding Probate Court Judge

7:45 am – 8:00 am

Questions and Answers

8:00 am – 8:15 am

Official Welcome and Opening Ceremony

8:15 am – 9:45 am

Recent Developments and Current Trends Facing All Wealth Transfer Advisors

An overview of significant changes in wealth transfer taxes that have occurred in the past few years, recent developments in 2017, and a look at pending legislation from the Trump Administration and Congress. Keep on top of current trends and developments that will affect all Wealth Transfer Advisors.

CHARLES "CLARY" A. REDD, Attorney

9:45 am – 10:00 am

Break

10:00 am – 10:45 am

Current Developments and Trends Affecting Nonprofits and Foundations: Avoiding Red Flags and Dealing with Your State's Attorney General

In the charitable sector, audits, investigations and enforcement actions by the State's Attorney General focus on executive compensation, diversion of charitable assets, self-dealing, and governance practices. What triggers many of these audits is unclear because the Attorney General's rationale for launching an audit is typically not disclosed to the charity under review. This session will discuss current trends affecting all nonprofits, how to avoid red flags that may trigger an audit, and how to handle an Attorney General audit or other enforcement action.

OFER LION, Attorney

HUGH R. JONES, Deputy Attorney General of the State of Hawaii,
Tax and Charities Division

10:45 am – 11:00 am

Questions and Answers

HAWAII TAX INSTITUTE PROGRAM

11:00 am – 11:45 am	Wealth Transfer Planning Gems <p>This presentation identifies and describes planning and drafting ideas that can enhance a Wealth Transfer Advisor’s ability to provide better advice and documents to his or her clients. The outline provides practical recommendations, including sample forms and clauses, and addresses often overlooked wealth transfer planning opportunities and challenges.</p> <p>JOHN F. BERGNER, Attorney SUSAN VON HERRMANN, Attorney</p>
11:45 am – 12:00 pm	Questions and Answers
12:00 pm – 1:30 pm	Luncheon: Finding Common Ground in a Collegial Court <p>THE HONORABLE MARY ANN COHEN, Tax Court Judge</p>
1:30 pm – 2:15 pm	Putting the Fun in Fundamentals: GST Tax Planning, Pitfalls & Pointers <p>The Generation Skipping Tax (GST) is likely the most misunderstood transfer tax ever created. Even after its passage in the 1986 act and after repeal of its prior versions, most wealth transfer advisors today still struggle with its concepts, application and compliance. This session will use concrete examples to provide an overview of the fundamental basics of GST tax planning and reporting, including timely and late allocations of GST exemption, relevant elections on gift and estate tax returns, common pitfalls, and options to address prior mistakes.</p> <p>CARLYN S. MCCAFFREY, Attorney JULIE M. KWON, Attorney</p>
2:15 pm – 2:30 pm	Questions and Answers
2:30 pm – 3:15 pm	Advantages of Giving Your Client’s Retirement Assets to Charity <p>Giving retirement assets to charity can be a highly tax efficient way to minimize income taxes during life and transfer taxes at death. This session will examine various techniques for including charitable beneficiaries in the disposition of qualified retirement plan assets. Topics will include restrictions on lifetime charitable gifts from IRAs; challenges when there are both charitable and non-charitable beneficiaries of retirement accounts; when an estate or trust can claim a charitable income tax deduction if charitable bequests are paid with taxable IRD; problems and solutions for pecuniary charitable bequests; how a tax-exempt, two-generation CRT can solve estate planning challenges in second marriages (and also if Congress requires inherited IRAs to be liquidated in just five years).</p> <p>STEPHANIE B. CASTEEL, Attorney ROBERT K. KIRKLAND, Attorney</p>
3:15 pm – 3:30 pm	Questions and Answers
3:30 pm – 4:00 pm	Break: Aloha Ice Cream Social
4:00 pm – 4:45 pm	Mom and Dad Loved You Best: Navigating Fairness and Equality, Real and Perceived <p>You can pick your friends but you can’t pick your family. Siblings are stuck with each other whether they like it or not. Parents generally want to treat their children equally and do not want them to squabble over the family inheritance. This session will use real life examples of a trial lawyer and a psychotherapist to explore the methods of successfully resolving intra-family conflicts relating to the transfer of wealth.</p> <p>EILEEN GALLO, Ph.D BRUCE ROSS, Attorney</p>
4:45 pm – 5:00 pm	Questions and Answers

TUESDAY, November 7

7:00 am – 8:00 am

Continental Breakfast

8:00 am – 9:15 am

**Protecting Beneficiaries from Themselves and Others
(Cannon Financial National Live Broadcast)**

This session will be a live broadcast throughout the United States to thousands of wealth transfer professionals. As the focus of our wealth transfer profession has largely evolved from estate tax deferral and minimization to non-tax planning, clients are much more concerned with planning for how beneficiaries should use their inheritance, asset protection, and various issues of controlling the family wealth.

CHARLES “CLARY” A. REDD, Attorney

TURNEY P. BERRY, Attorney

9:15 am – 9:30 am

Questions and Answers

9:30 am – 10:30 am

Using Your Wealth Transfer Planning Tool Box To Fix Your Client’s Income Tax Problems

Learn about the various wealth transfer strategies that could be used to lower a client’s income taxes. Explore the advantages and considerations of the various strategies to determine which would be best suited for each client. This session will focus on the use of Family Limited Partnerships, Grantor Trusts, QSST elections, and charitable contributions, all designed to reduce a client’s income tax liability.

S. STACY EASTLAND, Attorney

10:30 am – 10:45 am

Questions and Answers

10:45 am – 11:00 am

Break

11:00 am – 11:45 am

Protecting Your Client’s Wealth Transfer Strategies from Attack

This session will focus on the process and issues involved in protecting your client’s wealth transfer strategies. Explore the various issues that may arise on audit and understand how a court will address these issues and what to do if your client’s wealth transfer strategy is litigated.

THE HONORABLE MARY ANN COHEN, Tax Court Judge

CARSTEN HOFFMANN, Managing Director

KURT K. KAWAFUCHI, Attorney

VICTOR SONG, Former Chief of IRS Criminal Tax Division

11:45 am – 12:00 pm

Questions and Answers

12:00 pm – 1:30 pm

Luncheon: The Role of the Supreme Court of the State of Hawaii and Recent Decisions Affecting Wealth Transfer

THE HONORABLE SABRINA S. MCKENNA,

Supreme Court Judge of the State of Hawaii

1:30 pm – 2:20 pm

TRACKS: *Fiduciary, Financial, Tax or Controversies*

FIDUCIARY

Deferring and Avoiding the Tax on Net Investment Income: Finding Flexibility in the Fiduciary Toolbox

Fiduciaries are often faced with balancing the interests among beneficiaries with conflicting goals and concerns. Today, with additional headwinds such as low return forecasts and higher tax rates, asset allocation and planning are even more important. Often, aligning investment distributions and tax policies for a given trust is a matter of measuring the trade-offs, and equally important, communicating those trade-offs to the beneficiaries. This session will provide some examples of the kinds of issues that arise out of different types of trusts and their potential solutions.

Sophisticated wealth forecasting software will be used to illustrate key findings.

THOMAS J. PAULOSKI, Attorney

HAWAII TAX INSTITUTE PROGRAM

FINANCIAL **Enhancing Your Client's Retirement – Recent Developments in Planning and Wealth Transfer for Retirement Accounts**

Ever growing numbers of Americans depend on retirement savings. Coordinating investment choices during the retirement savings accumulation and withdrawal stages with other retirement resources presents challenges that require team members to coordinate. This session will focus on investment strategies, the use of non-traditional assets, including real estate, precious metals, promissory notes and private equity, income tax management, including management of income tax brackets; income tax deduction of losses and loss carryovers; compliance with required minimum distributions; beneficiary designations; required spousal benefits; and estate planning, including naming a trust as beneficiary.

DAN FALARDEAU, President

ROBERT K. KIRKLAND, Attorney

MICHAEL J. JONES, CPA

TAX **Thinking Beyond Uncle Sam: State Taxation of Trusts and Minimizing Its Impact**

Planning for state income taxes on trusts is a critical aspect of the wealth transfer process. If done well, it can produce substantial benefits; if done poorly, it can produce substantial costs. This session will survey how all 50 states and the District of Columbia tax trust income, summarize the constitutional limitations on such taxation, describe the rules in Hawaii and other key states, consider planning for new and existing trusts and much more.

RICHARD W. NENNO, Attorney

CONTROVERSIES **The Nuts and Bolts of Valuations and Appraisals – How To Know When Your Valuation and Appraisal Makes Sense**

With so many wealth transfer strategies involving discounts and valuations, learn how to read, and what to look for in, an appraiser's appraisal. This session will focus on how an appraiser prepares an appraisal and what the wealth transfer professional must know to prevent or defend an audit.

STEPHANIE LOOMIS-PRICE, Attorney

SCOTT DEFREEST, Certified Appraiser

2:20 pm – 2:30 pm

Questions and Answers

2:30 pm – 3:20 pm

TRACKS: *Fiduciary, Financial, Tax or Controversies*

FIDUCIARY **All in the Family: Evolution of Family Offices and Private Trust Companies**

What was once exclusive to only the mega wealthy – a family office – is now much more wide-spread and commonly used. Learn about the evolution of the family office concept and its current and sometimes multi-purpose use for many families.

WILLIAM R. BURFORD, Attorney

JULIE M. KWON, Attorney

MATTHEW TOBIN, Managing Director

FINANCIAL **Show Me the Money – Monetizing the True Value of a Family Owned Business into Cash**

In the life cycle of many family businesses, there comes a time when the wealth created through the ownership of a successful family business is transformed through some form of liquidity event. However, preparing for and extracting the wealth from the family business through a liquidity event is seldom an easy task and planning is critical in order for the liquidity event to be successful. This session will provide an overview of the business, tax and wealth transfer planning opportunities and pitfalls that exist when a family business is sold to a third party or merged with a public company.

CHRISTOPHER J.C. JONES, Attorney

SUSAN P. ROUNDS, Director


TAX **Pre-Immigration Tax Planning (for NRAs Moving to the US to Become US Persons)**
Individuals intending to immigrate to the United States are often advised to create a “pre-immigration trust” or “drop-off trust.” Is a domestic drop-off trust better than a foreign one? Does the planning really have to start at least 5 years before immigration? What other issues should the individual consider? This session will take a closer look at “drop-off trust” planning, the often over-looked compliance issues and what happens if the individual subsequently changes his or her mind and wants to terminate US person status.

FABIOLA SUWANTO, Attorney

DOMINGO P. SUCH, Attorney

CONTROVERSIES **How Did Wiki Leaks Get My Emails? Best Practice of Cyber Security and Ethical Considerations for All Wealth Transfer Advisors and their Clients**

Cyber-attacks were once science fiction, but they have become a real, everyday occurrence around the world. They range from annoyances such as spam e-mail to sophisticated schemes to destroy or steal data, steal money, disrupt business operations, and damage reputations. As Wealth Transfer Advisors, we face not only risks of our own losses (time, money, reputation, etc.), but also risks of liability if we do not take reasonable steps to protect client information and confidentiality (including posthumously). In this non-technical presentation, the panelists will discuss the latest threats, what the future holds, and what we and our clients should (and should not) be doing to address cyber risk from the professional, ethical, and practical standpoints.

 CPE/Legal Ethics Credit available.

JOHN F. BERGNER, Attorney

JOHN T. ROGERS, JR., Attorney

3:20 pm – 3:30 pm

Questions and Answers

3:30 pm – 4:00 pm

Break: Ohana Tea and Cookies

4:00 pm – 4:50 pm

TRACKS: *Fiduciary, Financial, Tax or Controversies*

FIDUCIARY **Resurgence of a Forgotten Problem for Family Partnerships: Section 2036(a)(2) Brought to You by Powell**

Family partnerships are widely used arrangements which, among other things, attempt to obtain discounts in valuation for estate and gift tax purposes. The main attack the IRS has mounted, but with only limited success, is the use of Section 2036, primarily subsection (a)(1) by contending that the forming partner retained the right to income from the assets contributed to the partnership. But now, the recent case of *Powell v. Commissioner* has provided the IRS with a new weapon in subsection (a)(2) – the power to control the beneficial enjoyment of the partnership assets by having the right to participate in distributions on the liquidation of the entity. This presentation will explain this development and how to form partnerships to avoid its holding. It will also discuss what can be done to avoid estate tax inclusion with respect to pre-existing partnerships.

JONATHAN G. BLATTMACHR, Attorney (Presented Remotely)

HAWAII TAX INSTITUTE PROGRAM

FINANCIAL **Helping Business Owners Reach their Financial Destination by Using an ESOP**

There are many competing and complex decisions an owner of a closely held business needs to make in order to successfully sell the business. An employee stock ownership program (ESOP) can sometimes be used to help a business owner resolve many of those issues. This session will focus on: what is an ESOP, how does it work and how can it help a business owner reach his or her financial goals and resolve the competing issues.

KIM BLAUGHER, Vice President

WILLIAM O'BRIEN, Senior Vice President

WILLIAM H. ATHA, II, Family Wealth Director

TAX **Qualifying Gifts to Charities Outside of the United States for the Income Tax Charitable Deduction**

After reviewing the competing proposals for tax reform, it seems likely that the income tax charitable deduction is safe from the chopping block. While reasonable minds can differ regarding the pros and cons of globalization, charitable giving with an international focus will continue to grow and be a topic of interest. When considering contributions to support charitable causes outside of the United States, there are specific rules that must be followed to ensure contributions qualify for an income tax charitable deduction. This session will look at the rules for charitable giving internationally through the use of private foundations, "American Friends of" organizations and fiscal sponsors/donor advised funds, and the pros and cons of using each vehicle.

BRIAN K. JANOWSKY, Attorney

ANDREW S. KATZENBERG, Attorney

CONTROVERSIES **Recent Developments in Trusts and Estates Controversies, Ethics and Fiduciary Litigation**

An overview of significant trust and estates controversies and fiduciary issues that are constantly being litigated. Become better aware of the developments in the law of testamentary capacity and undue influence; related remedies; intentional interference with expectancy; financial elder abuse; and aiding and abetting. Keep on top of the general trends and the most recent developments that are occurring in litigation against fiduciaries and Wealth Transfer Advisors.

e CPE/Legal Ethics Credit available.

BRUCE ROSS, Attorney

4:50 pm – 5:00 pm

Questions and Answers

WEDNESDAY, November 8

7:00 am – 8:00 am

Continental Breakfast

8:00 am – 9:00 am

Top Tax Tips for Making Divorce Less Taxing

Understanding the tax implications of divorce can be extremely helpful to Wealth Transfer Advisors, not just family law lawyers. Whether it is depending on exemptions, transfer of securities or home, dividing retirement accounts, or determining spousal support, there are essential tax tips that can assist every Wealth Transfer Advisor. This session will provide all Wealth Transfer Advisors with a checklist that can be utilized in simple to complex divorce cases to assist clients with key tax issues.

JUSTIN T. MILLER, Attorney

LAURA A. ZWICKER, Attorney


9:00 am – 9:15 am

Questions and Answers

9:15 am – 10:15 am

The 1846 Last Will of John Sutton: What's New and Not So New in the World of Drafting Wills and Contest Litigation

This speaker went looking for evidence that would answer the question of whether there was love in the relationship between his fourth great-grandfather, John, a white slaveholder in the Antebellum South, and his fourth great-grandmother, Lucy, who was described in John's 1846 will as his "mulatto slave". This session will trace the speaker's fascinating path leading to his discovery of the will, and the unexpected will contest that threatened to keep his family enslaved. This presentation will discuss issues of drafting to anticipate potential problems, the Wealth Transfer Advisor as witness, and how the facts of an estate planning meeting can play out at trial. The presentation will also involve a discussion of racial division and bias, as well as LGBT bias and the parallels between racial barriers to relations and legal barriers that existed prior to the Supreme Court's 2016 decision in Obergefell.

 Legal Elimination of Bias Credit available.

TERRENCE M. FRANKLIN, Attorney

10:15 am – 10:30 am

Break

10:30 am – 11:45 am

Every Day Practical Considerations for All Wealth Transfer Advisors and their Clients – Social Security Benefits and Retirement Planning

There is a great deal of misinformation and confusion surrounding the most important cornerstone of our clients' retirement – Social Security – and that lack of knowledge can be costly. This session will discuss how Social Security really works, both in theory and practice, and provide useful tips for decision making such as break even points and strategies to maximize benefits in various circumstances. Approaching this topic from both the legal and financial planning perspectives, all Wealth Transfer Advisors should develop a workable knowledge of the Social Security system and how best to advise their clients who are considering retirement now or in the future, or who may think they may never be able to retire!

DEBORAH J. TEDFORD, Attorney

11:45 am – 12:00 pm

Questions and Answers

12:00 pm – 1:30 pm

Luncheon: Internal Revenue Service Budget, Staffing and Areas of Particular Interest and Enforcement

WILLIAM PAUL, Acting Chief Counsel, Internal Revenue Service

HAWAII TAX INSTITUTE PROGRAM

1:30 pm – 2:20 pm

TRACKS: *Fiduciary, Financial, Tax or Controversies*

FIDUCIARY

Using Donor-Advised Funds (DAFs) to Deal with the Uncertainty Created Around the Wealth Transfer Laws

Learn why Wealth Transfer Advisors and their clients sometimes turn to DAFs to accomplish their wealth transfer strategies and charitable desires. This session will focus on practical ways to incorporate a client's philanthropic goals and maintain flexibility to address possible changes to wealth transfer laws.

CURTIS K. SAIKI, Vice President

CONSTANCE LIU, Attorney

FINANCIAL

In Wealth Transfer Strategies We Trust: The Intersection between Bankruptcy and Wealth Transfer Strategies

When creating a wealth transfer strategy for your clients, do you consider the potential effect of bankruptcy or know how wealth transfer strategies are treated in bankruptcy? This session will review key points a Wealth Transfer Advisor should know about bankruptcy when creating wealth transfer strategies for clients. Topics will include the scope of the bankruptcy estate; how the Bankruptcy Code treats certain types of wealth transfer strategies; the bankruptcy trustee's power to avoid and recover fraudulent transfers under the Bankruptcy Code and applicable state law; the California Supreme Court's recent decision in *Carmack v. Reynolds (Frealy)* and the Ninth Circuit's recent decisions in *US v Harris* and *Besal v. SBA*.

JAMES P. MENTON, JR., Attorney

LAURA A. ZWICKER, Attorney

TAX

The World of Like-Kind Exchanges and Accommodators; The Basics and Hot Topics

As interest rates remain at historic lows, the value of real estate is on the rise across the country. Learn about the world of delayed and reverse real property tax-deferred exchanges. This session will focus on certain current issues and ideas related to such exchanges, including the role of Delaware statutory trusts, pre-exchange structuring issues and, the use of single member LLCs and tenants in common ownership arrangements.

JEFFREY A. MANNISTO, Attorney

CONTROVERSIES

Identifying Financial Elder Abuse, Involving a Private Investigator, Advising Your Client in Pursuit of Legal Remedies, and Protecting the Aging Client from the Den of Thieves

A startling number of elderly clients are victims of financial abuse and all signs point to an increase in the incidents of abuse. This session will focus on deterring, minimizing, and even avoiding elder abuse through: state laws; estate and elder law planning; use of powers of attorney, medical directives, and trusts; pre-death will contests; and other techniques. Strategies for litigating the elder financial abuse case, including: discovering abuse; adult guardianship litigation; the powers and limitations of the civil courts; multi-jurisdictional issues and judgment enforcement; and coordination with local, state, and federal authorities will also be discussed.

PATRICK M. CONLEY, Former FBI Agent

VIVIAN L. THOREEN, Attorney

ROBERT BARTON, Attorney

2:20 pm – 2:30 pm

Questions and Answers

2:30 pm – 3:20 pm

TRACKS: *Fiduciary, Financial, Tax or Controversies*

FIDUCIARY

International Wealth Transfer Planning for the Domestic Wealth Transfer Advisor

As the iconic Disney Theme Park ride repeatedly states, “it’s a small world after all.” And in an increasingly inter-national society, the world is getting even smaller. It is now fairly common for the average trusts and estates client to have connections to countries outside of the US. From a US client who owns foreign assets or who is a beneficiary of a foreign trust to a nonresident alien (NRA) who owns US-source assets, a failure by the Wealth Transfer Advisor to identify and plan around potential international wealth transfer issues may result in large tax bills that could otherwise have been avoided by using the strategies discussed below.

This session will focus primarily on domestic issues while addressing international wealth transfer planning considerations and techniques that cannot be ignored in our ever-globalized society. This session will also highlight some of the latest developments in international wealth transfer planning and then explore some of the more important international wealth transfer planning questions that every Wealth Transfer Advisor should consider.

MICHAEL T. MELTZER, Portfolio Manager

MICHAEL S. SCHWARTZ, Attorney

SEAN R. WEISSBART, Attorney

FINANCIAL

Donating Complex Assets to Charity: Case Studies and Best Practices

One of the best ways to enhance a client’s wealth transfer strategy is to help the client identify the right assets to give and the right time to give them. While many Wealth Transfer Advisors have assisted their clients with charitable contributions of cash or publicly-traded securities, contributing complex assets can be an incredibly impactful wealth transfer strategy for your clients. Complex assets are often the most tax efficient asset to give and can help your clients effectively fund their charitable giving. This session will explore the recent developments in this area, the key considerations and opportunities of this under-utilized client approach to charitable giving.

AMY M. GROSSMAN, Vice President

TAX

Taxation of the Regulated Cannabis Industry: Current Rules of Engagement and Updates on Selected State Laws Affecting this Growing Industry

As the laws permitting the growing, manufacturing, sale, and distribution of cannabis and cannabis related products continue to evolve in the United States, regulation and taxation of these once taboo products provide an overview of the evolution of the cannabis industry. This session will review the regulations, taxation and distribution of wealth associated with this product, and discuss why the future for this industry appears very bright and long lasting.

MATTHEW A. PORTNOFF, Attorney

CONTROVERSIES

To Give or Not To Give, that is the Question – Avoiding Common Pitfalls with Gifting

Intervivos gifting is often a part of a client’s wealth transfer strategy. This session will focus on avoiding common gifting mistakes and include strategies to reduce risks of substantial valuation adjustments, how to properly complete Schedule A to Form 709 and utilize the GST exemption, a checklist for gifting FLP interests, marketing valuation of promissory notes and much more.

KEITH SCHILLER, Attorney

3:20 pm – 3:30 pm

Questions and Answers

3:30 pm – 4:00 pm

Break: A Gathering – Wine and Cheese Sampling

HAWAII TAX INSTITUTE PROGRAM

4:00 pm – 4:50 pm

TRACKS: *Fiduciary, Financial, Tax or Controversies*

FIDUCIARY

**Ethical Considerations for Cross Border Practitioners:
Are there “US” Practitioners any Longer?**

Global mobility is an increasingly common trait of wealthy international families. Most Wealth Transfer Advisors will be called upon to assist with issues beyond domestic planning in transactions that cross national borders. The ethical issues in these situations are many. Many Wealth Transfer Advisors would argue that there is no such thing as a “US” Wealth Transfer Advisor any longer. This session will examine several case studies to uncover ethical violations and potential risks for the cross border Wealth Transfer Advisor. An insightful and revealing discussion will include the many ethical violations that can occur in even the simplest of transactions and how they can be avoided, including the required filing of Form 8300 for cash purchases of real estate and how to avoid issues arising thereunder.

e CPE/Legal Ethics Credit available.

CYNTHIA D. BRITAIN, Senior Fiduciary Officer

FINANCIAL

Estate Planning and Wealth Transfer in a New Era: Adapt, Change or Disappear

For hundreds of years, the views and perspectives on estate planning and inheritance went virtually unchanged. Wealth transfer was primarily done in the form of passing on skills or land. Both were a transfer of opportunity. Parents saw inheritance as an obligation and they typically sacrificed their own lifestyle and standard of living to transfer additional assets to successive generations. Beginning with the Baby Boomer generation, these views have begun to fundamentally shift. This presentation will review the changing views on wealth in the marketplace; how these changes are affecting wealth transfer planning; and practical recommendations on how to adapt to the changing landscape and meet the goals and objectives of a new and different type of client.

DAVID R. YORK, Attorney

FRANK CODY FARMER, CFA

TAX

FBAR Reporting, IRS Voluntary Disclosure Program and the Major Civil Penalties of International Information Returns

An overview of the current FBAR reporting obligations for your clients’ foreign assets, and an in-depth discussion about the Offshore Voluntary Disclosure Program (OVDP), including the streamlined procedures and strategies for curing filing deficiencies where there is not unreported income. This session will also include a survey of the major civil penalties for non-filing of information returns for foreign bank accounts, assets, gifts and transactions, including FBARs and Forms 5471/5472, 8938, 3520 and 3520-A.

ROBERT N. DURAN, Attorney

KURT K. KAWAFUCHI, Attorney

CONTROVERSIES

Disposition of the Family’s Personal Property: A Potential Fight with No Boundaries

Most Wealth Transfer Advisors understand that the disposition of a family’s personal property is often the most contentious part of settling an estate, even though it usually is not the most valuable part of an estate. This session will explore what language in planning documents would be helpful to alleviate the tension over personal property issues, how fiduciaries can consider creating “objective” disposition alternatives for personal property disposition and best practice pointers on dealing with the disposition of personal property.

JOE BARRATTA, Vice President

BRYAN D. KIRK, Managing Director

JENNIFER JONES, Director

4:50 pm – 5:00 pm

Questions and Answers

THURSDAY, November 9

7:00 am – 8:00 am

Continental Breakfast

8:00 am – 9:00 am

Pulse of the Presidency and United States Congress; An In-Depth Review of the Current Bills Introduced To Repeal the Estate Tax

With so much controversy swirling around this presidency and tax reform as a central premise for the GOP, what should Wealth Transfer Advisors expect and what should our clients do? This session will review the current bills introduced to repeal the estate tax as well as anything new proposed by the Trump administration, and will discuss what wealth transfer planning should be done while we are waiting to see what happens, what wealth transfer planning shouldn't be done until we know what is going to happen, and how wealth transfer planning might change if there is repeal of the estate tax.

ANDREW M. KATZENSTEIN, Attorney

9:00 am – 9:15 am

Questions and Answers

9:15 am – 10:00 am

Beyond the Grave: Post-Mortem Planning; Tax Elections, Basic Issues, Planning for a Large Marital Trust and Modifications

Post-mortem tax and distribution planning often presents significant challenges for Wealth Transfer Advisors. This is particularly true of complex estates with assets located or trusts situated in multiple states. In addition to complying with state and local law and tax reporting requirements, administrators frequently are faced with distribution decisions and evaluation of tax elections and trust modifications in response to post-mortem events and changes in circumstances. This session will provide Wealth Transfer Advisors with an advanced and practical guide to post-mortem planning, including trust modification and allocations, and offer tools to help Wealth Transfer Advisors navigate post-mortem planning challenges and opportunities, including how to manage conflicting duties in administration of trusts.

JONATHAN LURIE, Attorney

10:00 am – 10:15 am

Questions and Answers

10:15 am – 10:45 am

Mahalo Desserts of Hawaii

10:45 am – 11:45 am

Block Chain and Cryptocurrency Technology, Virtual Currency and Tokenized Digital Assets; Innovation and Technology that Will Affect Every Wealth Transfer Advisor's Practice and Clients, Yet They Don't Even Know It's Coming

Wealth Transfer Advisors must keep abreast of technological advances that are affecting the world and will soon be affecting your practice and clients, if not already. Understand block chain and cryptocurrency technology, virtual currency and tokenized digital assets, how it is being used today, what clients are doing with it and how these assets are being regulated. This session will also discuss how virtual currency and tokenized digital assets may someday be a client's most valuable asset and what every Wealth Transfer Advisor must know about this new technology.

J. DAX HANSEN, Attorney

SUZANNE BROWN WALSH, Attorney

11:45 am – 12:00 pm

Questions and Answers

12:00 pm – 1:00 pm

No Quiet on the Wealth Transfer Tax Front: The Issues which Make the IRS and Taxpayers Go To War (or at Least to Court)

A fascinating adventure through the lens of a former supervising attorney for the Estate Tax Division of the Internal Revenue Service – what are the hot button areas of controversy, how can tax professionals report transactions to minimize audits and how far should a taxpayer take their issues through the system.

LEE C. SCHWEMER,

Former Supervising Attorney (Estate Tax), Internal Revenue Service

IMPORTANT INFORMATION

HOTEL INFORMATION: Sheraton Waikiki Resort located at 2255 Kalakaua Avenue, Honolulu, Hawaii 96815 will be the headquarters for the 54th Annual Hawaii Tax Institute.

Sheraton Waikiki Resort, while available until 5:00 p.m. local time on October 9, 2017, is offering a special run of the house room rate of \$290 which includes City View, Mountain View, Partial Ocean View and Ocean Front rooms, for all Hawaii Tax Institute participants. Please call (866) 716-8109 or book online at www.hitaxinstitute.org. Category assignment will not be known until the day of arrival and will be dependent on the availability in each category on arrival day.

TRAVEL ACCOMMODATIONS: Carefree Tour and Travel is the official travel agency for the Hawaii Tax Institute and is offering discounted airfare and car rental for all Hawaii Tax Institute participants. Contact person is Gerri Yoshida at gerri.ctt@hawaiiantel.biz; (808) 526-2222 (Ext. 107) – Telephone; and (808) 523-2034 – Facsimile.

CONTINUING EDUCATION CREDITS: Up to 40 hours (including the pre-conference sessions) of continuing education Group-Live credits are available to attendees of the conference. Program Level: Overview – Prerequisites: Generally familiar with estate planning principles – Advanced Preparation: None – Recommended Field of Study: Taxes except for four sessions which are Behavioral Ethics. This conference meets the educational requirements of many national/state organizations and agencies with mandatory CLE/CPE requirements. Learning Objectives: Upon completion of the program, participants will be able to identify, analyze and resolve practical estate planning, administration, tax reporting and wealth transfer issues.


ACCOUNTANTS/CPAS (CPE): This program meets the guidelines for CPE set by the Hawaii State Board of Accountancy, State of Hawaii Insurance Division, and the National Association of State Boards of Accountancy (NASBA). This program offers CPE ethics credits.

 indicates CPE/Legal Ethics Credit available.

Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past Institutes. In the past, continuing education credit has also been available for other estate planning professionals, including accountants, financial planners, banking and insurance professionals. We urge you to contact our office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases. The Hawaii Tax Institute Foundation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. Complaints regarding registered sponsors may be submitted to the registry's website learningmarket.org. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit.

CERTIFIED FINANCIAL AND TRUST ADVISORS (CTFA): We have applied for credit with the Institute of Certified Bankers – ICB qualified credit approval is pending.

INSURANCE AGENTS: This program meets the guidelines for continuing education set by the State of Hawaii, Dept. of Consumer Affairs – Insurance Division, and the California Dept. of Insurance. The courses have been submitted and are pending approval, for Hawaii and California only.

 indicates insurance credit available for HI and CA only.

FINANCIAL PLANNERS (CFP): The program meets the guidelines for CFP credits and the Hawaii Tax Institute Foundation and Chaminade University are registered CFP Board CE Sponsors. Note: This program does not offer CFP ethics credits.

LAWYERS (MCLE, VCLE, MCPE): The Hawaii Tax Institute Foundation and Chaminade University of Honolulu are State of Hawaii and State of California approved MCLE providers, and certify that this activity qualifies for MCLE credit. Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past institutes, including Hawaii's new VCLE and MCPE requirements.

 indicates CPE/Legal Ethics Credit available.  indicates Legal Elimination of Bias Credit available.

LEGAL SPECIALIZATION (CALIFORNIA ONLY): The Hawaii Tax Institute Foundation and Chaminade University of Honolulu, a State Bar of California approved Legal Specialization provider, certify that this activity has been approved for Legal Specialization credit in Taxation law, and Legal Specialization credit in Estate Planning, Trust and Probate law, and Legal Specialization of Current Developments.

ENROLLED AGENTS: The Hawaii Tax Institute has applied for CE Approval as an Internal Revenue Service CE Provider and approval is pending.

We urge you to contact our office with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases.

INFORMATION: Phone: (808) 540-3931

E-Mail: info@hitaxinstitute.org

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NOVEMBER 6-9, 2017

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Register by October 9, 2017 and receive \$100 off of your 4-day registration. Use code [EarlyBird2017](#).

- All Sessions \$950.00
 Single Day Pass \$375.00
 Sunday Monday Tuesday Wednesday Thursday

Registration fees for all sessions include one flash drive (containing a complete set of materials), daily lunches, ice cream social (Monday), tea & cookies (Tuesday), wine & cheese (Wednesday), desserts of Hawaii (Thursday) and daily continental breakfasts.

CANCELLATION FEE: \$295 **NO REFUNDS after October 9, 2017.**

MATERIALS: Each Registrant will receive a flash drive containing all program materials. You will also have access to download and/or print all materials in advance of the program. Hard copy of program materials are available for an additional cost of \$395.00. If you would like a hard copy of program materials, please check this box and send us a separate check.

- Enclosed is a check payable to: **"Hawaii Tax Institute Foundation"**.

CONTINUING EDUCATION CREDIT:

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PRIMARY PROFESSION (please choose at least one):

- Attorney State(s) _____, _____
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The Hawaii Tax Institute has gone green. Recharging outlets are available. Please send an email to info@hitaxinstitute.org to receive announcements and future brochures by email.

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Pioneer Wealth Partners, LLC
New York, New York

The Honorable Mary Ann Cohen, Judge
United States Tax Court
Washington, DC

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