Sophisticated Planning & Drafting for IRA Qualified Plan Distributions

JANUARY 19-20, 2013
ARIA Resort & Casino / Las Vegas, NV
Hotel reservation cut-off date: 12/18/2012

INDUSTRY EXPERT

Robert S. Keebler,
CPA, MST, AEP®
(Distinguished),
Keebler & Associates, LLP

You will not want to miss this comprehensive look at sophisticated financial, tax, and estate planning in today’s complex & growing tax environment.

Join past attendees who have found value in this workshop:
• Discover new and unique planning strategies that have real client practical applications
• Learn to map a safe route through the dangerous minefield of complex distribution rules
• Essential information and insights for anyone in the estate planning field
• Informative and engaging setting for maximum learning

Learn more or register
cpa2biz.com/conferences | 888.777.7077

Bundle with the Advanced PFP Conference and Save!
See back panel for prices

PFP Section Members, PFS Credential Holders and Tax Section Members
Save an additional $100
Sharpen Your Skills

The AICPA Sophisticated Planning and Drafting for IRA Qualified Plan Distributions is an advanced two-day workshop led by the notable Robert Keebler, who presents what you need to know about sophisticated financial, tax, and estate planning in this rising tax environment. Take advantage of this opportunity to get direct access to Bob, while maximizing your financial planning skills and keeping your practice on the cutting edge.

You can choose to attend the Sophisticated Planning and Drafting for IRA Qualified Plan Distributions as a separate event, or stay for the AICPA Advanced Personal Financial Planning Conference on January 21-23 (for an additional fee). See pricing details on back panel.

Key Topics

Learn strategies to address a variety of challenging issues, including the Pension Protection Act; life insurance in qualified plans; IRA planning, conversions, contributions, disclaimers and distributions; community property issues; drafting the credit shelter trust; fiduciary income tax and accounting issues; asset protection, computer modeling – and much more.

Learn from a Renowned Expert

Robert S. Keebler, CPA, MST, AEP® (Distinguished) is a partner with Keebler & Associates, LLP and a 2007 recipient of the prestigious Accredited Estate Planners (Distinguished) award from the National Association of Estate Planning Counsels. He has been named by CPA Magazine as one of the “Top 100 Most Influential Practitioners in the United States and one of the Top 40 Tax Advisors to Know During a Recession.” Mr. Keebler is the past editor-in-chief of CCH’s magazine, Journal of Retirement Planning and a member of CCH’s Financial and Estate Planning Advisory Board.

His practice includes family wealth transfer and preservation planning, charitable giving, retirement distribution planning, and estate administration. Mr. Keebler frequently represents clients before the National Office of the IRS in the private letter ruling process and in estate, gift and income tax examinations and appeals.

Mr. Keebler is nationally recognized as an expert in estate and retirement planning, and works collaboratively with other experts on academic reviews, papers, and client matters. Mr. Keebler is the author of over 75 articles and columns, and editor, author, or co-author of many books and treatises on wealth transfer and taxation. Bob frequently is quoted in national publications such as The New York Times, Chicago Tribune, Baltimore Sun, Barrons, Bloomberg Wealth Manager, Financial Advisor, Forbes, Kiplinger, Lawyer’s Weekly, On Wall Street, The Wall Street Journal, USA Today, Wealth Manager and Worth in as well as many local and regional newspapers.

Who Should Attend

CPAs, financial professionals, lawyers, and other finance professionals who need to know about sophisticated planning and drafting IRA and qualified plan distributions.
Workshop Agenda

FIELDS OF STUDY  SKA-Specialized Knowledge & Application  T-Tax

Topics and speakers are subject to change

WORKSHOP SATURDAY, JANUARY 19 / DAY ONE

7:15 am - 8:30 am  Continental Breakfast
8:00 am - 5:30 pm  General Sessions: Financial & Tax Planning

Topics include:
• Planning in a rising tax environment
• Understanding the Pension Protection Act
• Required beginning date issues – minimum distribution rules in-depth, preparing beneficiary forms
• 2010 case law and PLR update
• Inherited IRA concept
• Life insurance in qualified plans – what works and what does not
• Spousal rollover rules – opportunities and issues
• Understanding 72(t) distributions – the hidden rules
• Waiver of the 60 day rule – how a waiver is obtained
• Roth IRA contributions
• Roth IRA conversions and recharacterizations
• Roth IRA distributions in a rising tax environment
• IRA distributions after death – understanding and implementing the inherited IRA
• Generation skipping transfer tax planning and drafting
• Charitable IRA strategies
• Charitable remainder trusts – when to use
• IRC § 691(c) deduction
• Computer modeling of IRA distributions and Roth conversion
• Lump sum distribution planning
• Net unrealized appreciation – economics, law and modeling
• Integrating asset allocation theory with tax allocations
• Remove of over 10 case studies
• Asset protection plan for ERISA plans and IRAs

Please note the day includes two refreshment breaks and a networking lunch from 11:45 am - 12:45 pm

WORKSHOP SUNDAY, JANUARY 20 / DAY TWO

7:00 am - 8:00 am  Continental Breakfast in Exhibit Hall with Implementing PFP Services Workshop/PFS Exam Class Attendees
8:00 am - 5:30 pm  General Sessions: Tax & Estate Planning

Topics include:
• IRA planning with a $5 million exemption
• IRA planning with unified credit portability
• Drafting the credit shelter trust – accumulation or conduit?
• Drafting the QTIP trust after Rev. Rul. 2006-26
• Ownership of property – common law and community property jurisdictions
• Community property issues – understanding IRC § 408(g)
• Coordination with other estate planning documents
• Coordination with the irrevocable life insurance trusts – timing of distributions
• Fiduciary income tax issues and planning – understanding DNI
• Fiduciary accounting issues including the UPIA – understanding the 10% rule
• Trustee responsibilities and concerns
• Tax apportionment provisions – integrating federal and state law
• Drafting beneficiary designation forms
• Charitable planning - cashing out beneficiaries.
• Separate share provisions – lifetime and post-mortem planning
• QTIPping an IRA – determination of life expectancy and required distributions
• After death issues – funding a bypass trust with IRA assets
• Disclaimer planning – using a disclaimer and the effect on post-death required minimum distributions
• Disclaimers of IRAs after Rev. Rul. 2005-36

5:30 pm  Workshop Adjourns
5:45 pm - 6:35 pm  Open Forum Discussion
PFP Current Ideas Exchange  SKA

PFP & PFS Committees
Kick off the main PFP conference by interacting with fellow attendees and speakers to discuss current events, issues and developments in personal financial planning. This session offers a unique opportunity to network and exchange ideas with peers, members of the committees that run financial planning at the AICPA as well as staff. Share feedback with the AICPA and have a voice in future benefits and initiatives!

6:35 pm - 7:45 pm  Welcome Reception sponsored by PFP/PFS Section
Join all Advanced PFP Conference, PFS Exam Class/ PFP Services Workshop attendees

Please note the day includes two refreshment breaks and a networking lunch with PFP Services Workshop/PFS Exam Class attendees from 11:35 am - 12:35 pm

Bundle Savings!
Combine the Sophisticated Planning & Drafting for IRA Qualified Plan Distributions with the Advanced Personal Financial Planning Conference and save!
See back panel for details.

‘‘I’ve heard Bob Keebler speak on this topic three times, and I’ve always come away with new and unique planning strategies that have real client applications. ‘’

David Foster, CPA, PFS, CFP®

Learn more or register | cpa2biz.com | 888.777.7077
2012 is the most important year in history for estate planning.

More wealth will be transferred this year than ever before because of the risk of adverse tax changes in 2013. What should you do to protect your estate not only from taxes, but creditors and other risks? How can you take maximum advantage of this opportunity – whether your estate is worth a few million or hundreds of millions?

This practical guide walks you through the process and demystifies the most sophisticated tax planning concepts used by the wealthiest families in the country. Technical terms like GRATs, DAPTs, BDTs, ILITs and much more are explained and illustrated. Checklists and a glossary are provided to make cutting-edge planning ideas accessible to the sophisticated consumer. Includes appendices of sample clauses, citations, and sample letters for professional advisers. This book is co-authored by three leading experts: Jonathan Blattmachr, Martin Shenkman and Robert Keebler, who collectively have written over 50 books and thousands of articles.

Forward written by Sidney Kess, CPA.

Available as an e-book on www.amazon.com

$39.95
RECOMMENDED CPE CREDIT 20
This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on January 1, 2002. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority on the acceptance of programs for CPE credit.

CONFERENCE FEE
Registration fees are determined by current membership status in the AICPA. Please indicate member number on the registration form to obtain the correct discount. Conference fee includes all sessions, conference materials, continental breakfasts, refreshment breaks, luncheons and a reception. Fee for value-added workshops includes all session materials and refreshment breaks.

GROUP REGISTRATION
Registration for 2 or more individuals at the same time may qualify for group discounts; additional savings may be available for groups of 10 or more. For more information please call the AICPA Service Center at 888.777.7077 (9AM-6PM ET). Program Code: PPFP13IRA

DRESS CODE  Business Casual

CANCELLATION POLICY
You may cancel without penalty if written cancellation requests are received by December 7, 2012. Due to financial obligations incurred by the AICPA, a credit voucher less 50% of the registration fee will be issued for written requests received by December 31, 2012. No refunds or credits will be issued on cancellation requests received on or after January 1, 2013. For further information, call the AICPA Service Center at 888.777.7077.

HOTEL AND GROUND TRANSPORTATION INFORMATION
Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. To receive our special group rates mention that you will be attending the AICPA Sophisticated Planning & Drafting for IRA Qualified Plan Distributions.

ARIA Resort & Casino
3730 Las Vegas Blvd., South
Las Vegas, NV  89109
Hotel Phone: 866.359.7111
Hotel Reservations: 866.359.7757
Hotel Room Rate: $189 single/double + $10 resort fee and tax
Hotel Reservation Cutoff Date: December 18, 2012

Ground Transportation – to and from the hotel and airport (rates and times are approximate)
Taxi Service: $15-$20 each way, 30 minutes  Hotel Parking: Valet and self-parking are complimentary

AIRLINE INFORMATION
The AICPA has a special arrangement with Maupin Travel, Inc. of North Carolina to assist you with your travel arrangements. This travel agency may be reached at 800.345.5540. If you prefer to make your own travel plans, be sure to mention the participating airline’s reference number (listed below) to take advantage of deeply discounted “Zone Fares” that do not require a Saturday night stay-over. Discounts are valid for round trip registered AICPA meetings or conferences only. Some restrictions may apply.

American Airlines  800.433.1790  Index #22047
United Airlines  800.521.4041  Refer to Meeting ID #531SI
Delta Airlines  800.328.1111  Refer to Meeting ID #NMBQOE

For up-to-date airline information regarding special travel discounts, please visit cpa2biz.com/conferences. Due to recent airline industry fare restructuring, we cannot guarantee that the above group travel agreements will be in effect at the time when you are making your travel arrangements. Please contact the airline and/or your travel agency for latest applicable discounts and arrangements.

CAR RENTAL
Hertz Car Rental – AICPA Member Discounts: Call 800.654.2240. Ref. Code CV#021H0019. Airline and car rental discounts are available only when you or your travel agent book through the 800 number. We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans.

EXHIBIT AND SPONSORSHIP OPPORTUNITIES
Don’t miss the opportunity to present and sell your organization’s services and products to thousands of CPAs and financial professionals at AICPA conferences. For detailed information on conference exhibit and sponsorship opportunities, please send your email to exhibit@aicpa.org.
What Past Attendees Have Said About This Workshop

“Very informative and engaging. Best speaker and content so far!”

“Excellent presentation, easy to understand and follow. Hit important points and explained them well.”

“Mr. Keebler’s seminar was by far the most lucid, well-presented and thorough invaluable presentation of this topic that I have ever heard. It is a must for anyone in the estate planning field.”

“Key sections provide a safe route through the potential malpractice minefield of complex distribution rules. The easiest-to-use, all-in-one-place research tool in this field.”

Sophisticated Planning & Drafting for IRA Qualified Plan Distributions

**MEMBERSHIP/REGISTRATION INFORMATION**
AICPA Member? □ Yes □ No

AICPA MEMBER NO.

NICKNAME FOR BADGE BUSINESS TELEPHONE

TITLE

E-MAIL ADDRESS

Please photocopy this form for additional registrants. If the information on your label is incorrect, please complete the following:

LAST NAME FIRST NAME MI

FIRM NAME OR AFFILIATION

STREET ADDRESS SUITE PO BOX

CITY STATE ZIP

In accordance with the Americans with Disabilities Act, do you have any special needs/dietary restrictions?
□ Yes □ No (If yes, you will be contacted.)

**CONFERENCE FEES** Please circle appropriate rate.

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**BUNDLE WITH THE PFP CONFERENCE, JANUARY 19-23 (PFP13IRACONF)**

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**PAYMENT INFORMATION** Full payment must accompany registration form.

My check for $ _______ payable to AICPA is enclosed.

OR Please bill my credit card for $ _______

□ AICPA VISA □ American Express □ Diners Club

□ Discover □ MasterCard □ VISA

CARD NO. EXP DATE

BILLING NAME SIGNATURE

*If you use an AICPA credit card, you can earn 5 points per dollar spent on AICPA Conference purchases. To learn more or apply, visit www.cpa2biz.com/bankofamerica*