HOOSIER HILLS ESTATE PLANNING COUNCIL

Hoosier Hills Estate Planning Council, www.hhepc.org **Spring 2019**

Inside this Newsletter:

President's Message

Hello HHEPC Members,

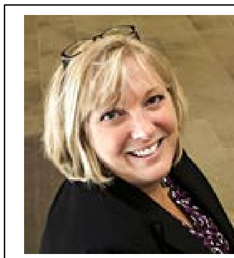
As I prepare this letter, the sun is shining, the grass is turning green, and the forecast high is 72 degrees! Is it possible that Spring may have finally arrived? I will pretend that I didn't see the extended forecast calling for snow this coming weekend. Oh well, I still love Indiana spring time!

I want to thank Mary Jovanovich and Isabel Santner for their outstanding presentations during our last meeting on February 21st. The quality and content of our continuing education constantly improves and is a key benefit of your Estate Planning Council membership. The evaluations completed by those in attendance are helpful in improving future programs and ensuring we are meeting your needs. Future issues the members' in attendance requested were: "Estate Planning for the Middle Class", and "Ag Issues and Succession". We will do our best to put these programs together for this fall.

The **Estate Planning Day** is quickly approaching. It will be held May 9th at the Monroe Convention Center. ***Register here for the 2019 Estate Planning Day*** *or mail in the form at the back of the newsletter.*

Continued on page 7

2019 Estate Planning Day Speakers



Susan Hunter

Polly Dobbs

Rodney Retzner

Brian Melvin

Marvin Hills

Patrick Olmstead

2019 Estate Planning Day Outlines

Avoiding Trust Litigation and Recent Legislation that Might Help (or Hurt)
Rodney Retzner

1. Accounting and providing account statements
2. What to do with Irrevocable Life Insurance Trusts
3. Trust Ambiguity and Interpretation
4. Bifurcation of Trustee Duties
5. Decanting Trusts in Indiana
6. Unitrust Conversion
7. Waiver, Receipt, Release & Indemnification
8. Virtual Representation
9. Modification of Trust to Divide Shares
10. Generation-Skipping transfer Tax: Proposed Modifications grandfathered Exemption
11. Asset Protection in Indiana for Non-Self Settled Trusts
12. Vulnerability of Assets under Indiana UFTA and UVTA
13. Specific risks for Asset Transfers under the Indiana Voidable Transactions Act.
14. Domestic Asset Protection Trusts (DAPTs)
15. Legacy Trusts in Indiana
16. Quiet Trusts in Indiana
17. Termination of Small or Uneconomic Trusts
18. Uniform Directed Trust act (UDTA) in Indiana
19. Non-judicial Settlement of Accounts in Terminating Trusts
20. Non-judicial settlement Agreements (NJSAs) to Resolve Trust Disputes

Life Cycle of An S Corporation
Marvin Hills

1. Formation of the S. Corporation Entity
2. Eligibility and Elections for s Corporation States
   a. S Corporation State of Company
   b. QSST or ESBT Status of Trust Shareholders
3. Solutions for S Corp Inadvertent Terminations
4. 20% Pass-Thru Deduction (199A) New in 2018
5. Gift/Estate Transfers of Ownership of the S Corp
6. Liquidation of the S Corporation

Insights for Successful Practice Management
Susan Hunter

1. Introduction
2. An Extraordinary Client Experience Environmental factors
   a. The “Smiling Voice” on the phone
   b. Membership for recurring income and endless referrals
3. Systematize for Success Workflow creation
   a. Systemization of office procedures
   b. The “Process Manual”
4. The 5 Steps to Successful Practice Management
   a. Review of the Steps
   b. Tracking and Measurement with Meaning
   c. Application of the numbers to the system

How Estate Planning is Different for Farmers – What You Need to Know

Polly Dobbs

5. How farmers are different: Vocabulary, family dynamics, fiercely private
6. Overview of current estate and gift tax laws.
7. Lawyers may need to switch gears, planning to maximize step up in basis instead of old focus on minimizing estate taxes
8. Look at/refresh titling and ownership, and reexamine traditional A/B Trust planning in light of higher estate exemption. Marital trusts can provide protection at the first death while securing a step up in basis at the second death. Old credit shelter trusts may be unwound to achieve step up in basis at surviving spouse's death.
9. Separating Land from Operations can help find a fair balance.

1. Land holding LLC may help with valuation discounts, and ability to include transfer restrictions and voting/nonvoting to keep control of land in one person, while sharing equity among all.
2. Retiring farmers dealing with sale of depreciated machinery and equipment and final crop face income tax liability. Corporation to own machinery, equipment, other operating assets and grain could be helpful if there will be a sale to a successor operator, who may or may not be related, and charitable remainder trusts are also useful tools for retiring farmers.
3. Use of different kinds of first rights in buy-sell agreements or other estate planning or entity documents are crucial, with careful attention to details
4. How to deal with land trapped in C corporations.

Ethics Issues in Estate Planning and Administration

Patrick Olmstead

1. The Unauthorized Practice of Law in advising "What Estate Planning Needs the Client Requires"
2. Unintended and Intentional Solicitation of Referrals and Fee Sharing
3. Lack of Independent Judgement and Better Practices
4. The Engagement letter, Communications and Privilege
5. Survivorship of the Client Relationship Post Mortem and Avoiding Stakeholder Conflicts

Savvy Social Security Planning

Brian Melvin

1. Understanding the Value of Social Security
2. Questions baby boomers are asking
   a. Will Social Security be there for me?
   b. How much can I expect to receive?
   c. When should I apply for Social Security?
   d. How can I maximize my benefits?
   e. Will Social Security be enough to live on in retirement

2019 Estate Planning Day Speaker Biographies

Rodney Retzner, JD Partner

Krieg/DeVault

Rodney Retzner is the Chair of the firm's Estate Planning and Administration Practice Group. His practice is concentrated in the areas of estate and business succession planning, estate and trust administration and estate and trust litigation. In the practice of succession planning, Mr. Retzner has worked with many closely-held family businesses in order to assist in the transition of the business to future generations with the least amount of impact as possible from taxation as well as family relationships. Mr. Retzner's practice in the area of estate planning has included work with individuals with nominal estates up to individuals with over a billion dollars in net worth. EDUCATION University of Cincinnati College of Law, Cincinnati, Ohio (J.D., 1998) Moot Court: Moot Court Board, 1996-1998; Corporate Law Fellowship, 1995-1998 Rose-Hulman Institute of Technology, Terre Haute, Indiana (B.S. in Mechanical Engineering, cum laude, 1990) Navy Nuclear Power Program (M.S. in Nuclear Power, 1991

Brian Melvin, RICP

United Capital

Brian Melvin serves as a Wealth Manager for the United Capital Indianapolis office, formerly CS Capital Management, Inc.

He works with a team of financial professionals who are dedicated to providing the comprehensive, holistic services retirees and pre-retirees need to pursue their retirement dreams. A financial professional since 1997, Brian possesses in-depth knowledge that comes from over 16 years of experience. His credentials include a Bachelor's of Science in Finance from Indiana State University, a Life and Health Insurance License, a Series 65 securities license and a Retirement Income Certified Professional (RICP) designation from the American College. His experience and training enable him to assist clients with a broad range of services, from financial, retirement income and investment planning to Social Security planning.

Mr. Marvin D. Hills, CPA/PFS, CLU, ChFC

Crowe Horwath

Mr. Hills graduated summa cum laude from Anderson University, Anderson, Indiana in 1981. He then joined Crowe Horwath in South Bend Indiana, where he is currently Partner-in-Charge of the Private Client Services division of the Tax Services Group. He is a member of the American Institute of Certified Public Accountants, the Indiana CPA Society, the Personal Financial Planning Division of the AICPA and the Society of Financial Services Professionals. (Although Mr. Hills has obtained the Chartered Life Underwriter (CLU) and Chartered Financial Consultant (ChFC) designations, he is not licensed to sell any insurance or securities products.) He is a past President and current member of the Michiana Estate Planning Council, and served 8 years on the Board of Directors. He is a frequent speaker for professional and civic organizations on estate planning and fiduciary income taxation topics, including seminars taught for the AICPA Advanced Estate Planning Conference and the AICPA National Tax Conference, the Notre Dame Tax and Estate Planning Institute, for Foxmoor Continuing Education (formerly Professional Education Systems, Inc.), the Indiana Bankers' Association, the Michigan Banker's Association and the Illinois Banker's Association, as well as presentations to the Indiana Continuing Legal Education Forum (ICLEF), the Illinois CPA Society, the Young Lawyer's Section of the Chicago Bar Association, the National Auto Dealers Association, the RV Dealers Association and various Estate Planning Council meetings throughout Indiana, Kentucky and Southwest Michigan. He has written articles on various topics for publications including Estate Planning, The Tax Adviser, Hoosier Banker, TAXES-The Tax Magazine, Kentucky Banker, and has been quoted in the Wall Street Journal.

Polly Dobbs, JD

Dobbs Legal Group, LLC

Polly Dobbs concentrates practice in the area of estate planning and wealth transfer, including estate and gift planning, wealth preservation, probate and trust administration, federal and state tax advice, business succession planning, business organization and general business and corporate transactions.

Ms Dobbs was raised on a farm in Miami County, moved hometo the family farm. with her husband and two children in 2011, because Steve took over management of these farms
Ms. Dobbs conducts regular seminars and publishes written materials about succession of the family farm. Actively involved in Advisory Council for Farm Journal Legacy Project.

Education: J.D. Degree, Magna Cum Laude, Indiana University Robert H. McKinney School of Law (2004).

M.B.A. Degree, Indiana University Kelley School of Business (2004)

Susan M. Hunter, JD

Susan M. Hunter, Esquire is an industry leader in the practice of estate planning and elder law. She received her B.A. degree from Hanover College in southern Indiana and her Juris Doctor from Northern Kentucky University, Salmon P. Chase College of Law. Susan then pursued her passion for estate planning and elder law by founding her own firm, Hunter Estate & Elder Law (f/k/a Hunter Law Office) in 2001.
She has been admitted to the Bar of the Supreme Court of Indiana and the Bar of the Supreme Court of Illinois. She is a member of the Indiana Bar Association (estate planning, real property sections), American Bar Association and Hamilton County Bar Association.
Susan is a founding member of the national organization, Lawyers with Purpose™ where she has served as the educational director, teaching attorneys across the country the legal technical aspects of Estate Planning and Elder Law, and as a mentor coach to several other law firms across the country. Susan is also a member of the National Academy of Elder Law Attorneys.
In addition to regular blogging, Susan writes a monthly column for Senior Life Newspaper. She co-authored a book with David J. Zumpano, “Protect Your IRA”, and is the author of “Breaking Through: Busting the Generational Barriers.”

Patrick J. Olmstead, Jr., JD
Patrick Olmstead Attorney at Law

In addition to a complex civil litigation practice, Patrick defends attorneys in malpractice suits and grievances filed with the Indiana Disciplinary Commission. He serves as outside general counsel for other law firms and provides private ethics consultations and ethics opinions. He has been designated as an Indiana Super Lawyer in the field of Professional Liability Defense since 2014.

Patrick is a member of the ISBA Legal Ethics Committee where he chairs the Ethics Hotline Subcommittee. Patrick is President of the Notre Dame Class of 1990 and president of the St. Thomas More Society of the Archdiocese of Indianapolis.

Patrick received his B.A. in Government from the University of Notre Dame in 1990, and his J.D., *summa cum laude*, from the Indiana University School of Law-Indianapolis in 2001, where he was salutatorian.

President's message continued from page 1

The Board of Directors lined up an excellent program. Please see outlines and speaker biographies above. I also wish to thank the numerous sponsors who have committed thus far for their generosity and commitment to making this event a success. There are still sponsorship opportunities remaining. The deadline for signing up as a sponsor is April 15. Consult the attached **Sponsor** Registration materials for more information.
We are hopeful you will take full advantage of what promises to be an incredible networking and educational event. Please consult the accompanying registration information. You may register by mail or online at www.hhepc.org. As an added benefit, this year you will receive the conference materials in a pdf at no charge. If you would like to receive printed materials, please be sure to **select the printed material option when registering** (*a $20 fee for printed materials does apply*). Printed materials will be available for pick up for those who have selected that option upon arrival at the conference

Please spread the word about Estate Planning Day and all of the benefits that HHEPC offers to your peers and to other professional organizations. This is a wonderful opportunity to grow our organization. With our combined efforts we can be make the bi-annual HHEPC Estate Planning Day a must-attend event for estate and financial planning professionals throughout Indiana.

Thank you in advance for your support and sponsorship of the Estate Planning Day!

Best to you and your families,
Dave Maschino
President

529 Plans and Estate Planning

Steve Boltz
Charles Schwab

529 plans and estate planning

The use of 529 plans for estate planning purposes has emerged thanks to special tax rules surrounding lump sum contributions to 529 plans combined with the convergence of two powerful trends — boomer grandparents and soaring college tuition.

529 Plans and Estate Planning

Many grandparents want to establish a college fund for their grandchildren. One way to do this is with a 529 plan.

529 plans have become to college savings what 401(k) plans are to retirement savings — an indispensable tool for helping amass money for college. That's because 529 plans offer a unique combination of benefits unmatched in the college savings world: availability to people of all income levels, professional money management, high maximum contribution limits, and generous tax advantages. Funds in a 529 plan can also be used to pay K-12 expenses, up to $10,000 per year.

Yet 529 plans are increasingly being used for another purpose — estate planning. That's because the special tax rules that govern 529 plans allow grandparents to save for their grandchild's college education in a way that simultaneously pares down their estate and minimizes potential gift and estate taxes.

Estate planning framework

To fully appreciate how the gift and estate tax laws favor 529 plans, it's helpful to first understand how these laws apply to other assets. For 2019, every individual has an $11,400,000 basic exclusion amount (plus any unused exclusion amount of a deceased spouse) from federal gift and estate tax. This means that if the total amount of your lifetime gifts and the value of your estate is less than $11,400,000 at the time of your death, no federal gift or estate tax will be owed.

In addition to this basic exclusion amount, individuals get an annual exclusion from the federal gift tax, which is currently $15,000. This means you can gift up to $15,000 per recipient per year gift tax free. And, a married couple who elects to "split" gifts can give up to $30,000 per recipient per year gift tax free.

Finally, gifts made to grandchildren (or anyone who is more than one generation below you) have special tax rules. These gifts are subject to both federal gift tax and an additional tax known as the federal generation-skipping transfer tax (GSTT). However, there are exceptions for this tax too: a lifetime exemption of $11,400,000 in 2019 (same as the basic exclusion amount) and an annual exclusion that's the same as for federal gift tax — $15,000 for individuals or $30,000 for married couples.

Accelerated gifting feature of 529 plans

Under special rules unique to 529 plans, you can make a lump-sum contribution to a 529 plan and avoid federal gift tax if the contribution in 2019 is less than $75,000 for individual gifts or $150,000 for joint gifts (five times the annual gift tax exclusion), and you don't make any other gifts to the same recipient in the five-year period. Essentially, you are spreading the gift over five years. You need to make a special election on your federal tax return to do this.

Example: *Mr. and Mrs. Brady make a lump-sum contribution of $150,000 to their grandchild's 529 plan in Year 1, electing to spread the gift over five years. The result is they are considered to have made annual gifts of $30,000 ($15,000 per grandparent) in Years 1 through 5 ($150,000/5 years). Because the amount gifted by each grandparent is within the annual gift tax exclusion, the Bradys won't owe any gift tax (assuming they don't make any other gifts to their grandchild during the five-year period). In Year 6, they can make another lump-sum contribution and repeat the process. In Year 11, they can do so again.*

Thus, 529 plans offer an opportunity for parents and grandparents to put hundreds of thousands of dollars away gift tax free to help their children and grandchildren with college costs, while paring down their estates and reducing potential estate tax liabilities.

There is a caveat, however. If the donor dies during the five-year period, then a prorated portion of the contribution would be "recaptured" into the estate for estate tax purposes.

Example: *In the previous example, assume Mr. Brady dies in Year 2. The result is that his total Year 1 and 2 contributions ($30,000) are not included in his estate. But the remaining portion attributed to him in Years 3, 4, and 5 ($45,000) would be included in his estate. However, the contributions attributed to Mrs. Brady ($15,000 per year) would not be recaptured into the estate.*

Did you know ...

- *If your grandchild doesn't go to college or gets a full scholarship, you can name another grandchild as beneficiary of your 529 account with no penalty.*
- *Many states offer income tax deductions for contributions to their 529 plan.*
- *In addition to college and graduate school, money in a 529 savings plan can be used for K-12 expenses, up to $10,000 per year*

Note

Investors should consider the investment objectives, risks, charges, and expenses associated with 529 plans before investing; specific plan information is available in each issuer's official statement. There is the risk that investments may not perform well enough to cover college costs as anticipated. Also, before investing, consider whether your state offers any favorable state tax benefits for 529 plan participation, and whether these benefits are contingent on joining the in-state 529 plan. Other state benefits may include financial aid, scholarship funds, and protection from creditors.

529 Plan Basics

Section 529 plans are governed by federal law (section 529 of the Internal Revenue Code) but are sponsored by states and, less commonly, colleges. Each plan may have slightly different features, but each must conform to the federal framework. There are two types of 529 plans — savings plans and prepaid tuition plans.

Each type of 529 plan has an account owner, who is the person who opens the account, and a beneficiary, who is the person for whom contributions are being made. The account owner has the flexibility to make contributions to the account, request withdrawals from the account, change the investment selections for the account (for savings plans only), and change the beneficiary of the account. People of all income levels are eligible to open an account.

Grandparents can open a 529 account and name their grandchild as beneficiary (only one person can be listed as account owner), or they can contribute to an already established 529 account.

529 savings plans

529 savings plans are the more popular type of 529 plan; nearly all states offer one or more of these plans. A 529 savings plan functions like an individual investment-type account, similar to a 401(k) plan. You select one or more of a plan's investment portfolios, and you either gain or lose money, depending on how those portfolios perform. Funds in the account can be used to pay the full cost of tuition, fees, room and board, books, and supplies at any accredited college or graduate school in the United States or abroad. Funds can also be used to pay K-12 tuition expenses, up to $10,000 per year. Most 529 savings plans have lifetime contribution limits of $350,000 and up (limits vary by state).

529 prepaid tuition plans

By contrast, a prepaid tuition plan pools your contributions with the contributions of others, and in return you get a predetermined number of units or credits that are guaranteed to be worth a certain percentage of college tuition in the future (in effect, you are paying future tuition with today's dollars). Funds in a prepaid tuition plan can only be used to cover tuition and fees at the limited group of colleges that participate in the plan, which are typically in-state public colleges. Prepaid tuition plans are generally limited to state residents, whereas savings plans are open to residents of any state.

Grandparent as account owner

A grandparent isn't required to be the account owner of his or her grandchild's 529 plan to make contributions to the account. But if the grandparent is the account owner, there are some additional considerations.

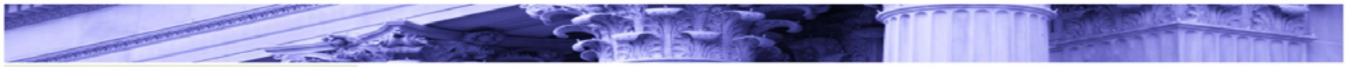
First, as account owner, a grandparent can retain some measure of control over his or her contributions by changing investment selections, authorizing account withdrawals for both education and non-education purposes, or even closing the account. A grandparent will have this control over these contributions even though they generally aren't considered part of his or her estate for tax purposes — a rare advantage in the estate planning world. However, funds in a grandparent-owned 529 plan can still be factored in when determining Medicaid eligibility, unless these funds are specifically exempted by state law.

Second, regarding financial aid, a grandparent-owned 529 account does not need to be listed as an asset on the federal government's aid application, the FAFSA. However, distributions (withdrawals) from a grandparent-owned 529 plan are reported as untaxed income to the beneficiary (grandchild), and this income is assessed at 50% by the FAFSA. By contrast, a parent-owned 529 plan is reported as a parent asset on the FAFSA (parent assets are assessed at 5.6%) but distributions from a parent-owned 529 plan aren't counted as student income.

To avoid having a distribution from a grandparent-owned 529 account count as student income in a way that could negatively affect financial aid, one option is for the grandparent to delay taking a distribution from the 529 account until anytime after January 1 of the grandchild's junior year of college (because the FAFSA won't need to be submitted again). Another option is for the grandparent to change the owner of the 529 plan account to the parent.

Colleges have their own rules when distributing their own financial aid. Most colleges require a student to list any 529 plan for which he or she is the named beneficiary, so grandparent-owned 529 accounts would be treated the same as parent-owned accounts.

charles SCHWAB



Accelerated gifting

In 2019, gifts of up to $75,000 (or $150,000 for joint gifts) can be made to a 529 plan and no gift tax will be owed if a special election is made to spread the gift evenly over a five-year period.

Tax Consequences of 529 Plans

The following chart summarizes the federal tax consequences of gifting to a 529 plan.

Gift Tax	All contributions to a 529 plan qualify for the annual federal gift tax exclusion — $15,000 for individuals or $30,000 for joint gifts in 2019. A special election for gifts up to $75,000 ($150,000 for joint gifts) can be made where the gift is spread evenly over a five-year period and no gift tax will be owed. Grandparents are subject to the generation-skipping transfer tax (GSTT) in addition to federal gift tax. Gifts of $15,000 or less ($30,000 for joint gifts) are excluded for purposes of the GSTT. Only the portion of the gift that results in federal gift tax will also result in GSTT.
Estate Tax	Contributions made to a 529 plan generally aren't considered part of your estate for federal estate tax purposes when you die, even though you might retain control of the funds in the account (as 529 plan account owner) during your lifetime. Instead, the value of the account will be included in the beneficiary's estate. The exception to this general rule occurs when you elect to spread a gift over five years and you die during this five-year period. In this case, the portion of the contribution allocated to the years after your death would be included in your gross estate for tax purposes.
Income Tax	Contributions grow tax deferred. Withdrawals from a 529 plan used to pay the beneficiary's qualified education expenses are completely tax free at the federal level. Withdrawals from a 529 plan that aren't used to pay the beneficiary's qualified education expenses (called a nonqualified distribution) face a double consequence — the earnings portion is subject to a 10% penalty and is taxed at the recipient's rate (in other words, the person who receives the distribution — either the account owner or the beneficiary — is taxed on it).

Estate Tax Rates

The following chart summarizes federal estate tax rates and exemptions for 2019 and 2018.

	2019	**2018**
Annual gift exclusion	$15,000	$15,000
Gift and estate tax applicable exclusion amount	$11,400,000 + DSUEA[1]	$11,180,000 + DSUEA[1]
Generation-skipping transfer (GST) tax exemption	$11,400,000[2]	$11,180,000[2]

[1] Basic exclusion amount plus deceased spousal unused exclusion amount (DSUEA)

[2] The GST tax exemption is not portable

Charles Schwab
Wealth Strategies Group
Steve Boltz, CFP®, AEP®, CEPA®, CWS®
Financial Planner
8332 Woodfield Crossing Blvd.
Indianapolis, IN 46240
877-825-6661
Steve.Boltz@Schwab.com
www.schwab.com

Hoosier Hills Estate Planning Council Thanks the

2019 Estate Planning Day Sponsors

Gold

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Meal Sponsor

2019 Estate Planning Day Meal Sponsor

SPONSORSHIP LEVELS

HHEPC ESTATE PLANNING DAY
MAY 9, 2019

1) **Gold $2,500**
    - **a.** Two booth spaces
    - **b.** 10 free event tickets
    - **c.** 1-page ad in conference materials with priority location
    - **d.** 1-page company biography in the digital and print conference materials
    - **e.** Company name on all advertising announcements
    - **f.** Recognition by speakers from the podium during event
    - **g.** Prominent placement of company banner in main room during keynote address
    - **h.** Company name listed on table cards

2) **Silver $2,000**
    - **a.** 1 booth space
    - b. 7 free event tickets
    - c. ½ page ad in the conference materials and ½ page company biography in the digital & print conference materials
    - d. Recognition by speakers in opening and closing remarks from the podium
    - e. Placement of company banner in main presentation room

3) **Bronze $1,500**
    - a. 1 booth space
    - b. 4 free event tickets
    - c. ½ page ad in the digital and print conference materials
    - d. Placement of company banner in main presentation room

4) **Meal Sponsor - $2,000**
    a. 1 Booth Space
    b. 5 free event tickets
    c. ½ page ad in the digital and print conference materials
    d. Recognition during lunch

5) **Supporting Sponsor**
    a. $675 – 1 full page ad in conference materials
    b. $675 – 1 full page bio in conference materials
    c. $400 – ½ page ad in digital & print conference materials
    d. $275 – business card in digital & print conference materials
    e. $400 – purchase of booth ($250 for non-profit)
    f. $375 – break sponsor (limit of 2)
        i. ¼ page ad
        ii. Recognition during breaks
        iii. 1 free event ticket

<u>OTHER DETAILS</u>

Make checks payable to HHEPC (Hoosier Hills Estate Planning Council) and mail them to Jessica Hidalgo, HHEPC Treasurer, 813 W. 2nd Street, Seymour, Indiana 47274.

For Questions about Sponsorships, contact Cheyenne Riker, (812) 332-1000 or criker@lawcjb.com.

Hoosier Hills Estate Planning Council

Sponsorship Application for 2019 Hoosier Hills Estate Planning Day

Sponsor Name:____

Mailing Address: ____
City, State, Zip: ____
E-Mail Address: ____
Telephone No.: _________________________
Contact Person: ____

Initial	Sponsorship Level	Deadline: 4/15/19
	Gold	$2,500
	Silver	$2,000
	Bronze	$1,500
	Meal Sponsor	$2,000
	Supporting Sponsor	
	Full Page Ad in Program	$675
	Full Page Bio in Program	$675
	Half Page Ad in Program	$400
	Business Card	$275
	Purchase of Booth	$400
	Purchase of Booth (NP)	$250
	Break Sponsor	$375

***Deadline for all sponsorship opportunities is April 15, 2019**

HHEPC 2019 ESTATE PLANNING DAY
REGISTRATION

☐ I am a HHEPC member,
Seminar Fee: **$60.00**

☐ I am not a HHEPC member,
Seminar Fee: **$150.00**

☐ I am a HHEPC member,
Seminar Fee plus
Membership renewal 2019-20: **$150.00**

☐ I am not a HHEPC member,
Seminar Fee plus 2019-20 membership: **$200.00**

☐ *Optional Printed Materials (deadline April25)**$20.00**

*.*Materials will be provided in electronic format to all registrants. If you would like printed materials, please select the "Print Materials" option when registering.*

AGENDA

- 7:30 – 8:20 Registration/Continental Breakfast/Sponsor Booth Visitation
- 8:30 – 9:30 Rodney Retzner, Attorney , Kreig DeVault– *Avoiding Estate Litigation*
- 9:40 – 10:40 Marvin Hills, CPA – Crowe Horwath – *Life Cycle of an S Corporation*
- 10:40 – 11:00 Break – 20 minutes
- 11:00 – 12:00 Susan Hunter, Attorney, Hunter Law Office – *Insights for Successful Practice Management*
- 12:00 – 1:00 LUNCH
- 1:00 – 2:00 Polly Dobbs, Attorney, Dobbs Legal Group, LLC – *How Estate Planning is Different for Farmers – What You Need to Know*
- 2:00 – 2:15 After Lunch Break – 15 minutes
- 2:15 – 3:15 Brian Melvin, Senior Wealth Manager, United Capital – *Savvy Social Security Planning*
- 3:25 – 4:25 Patrick Olmstead, Jr. Attorney, Patrick Olmstead Attorney at Law – Ethics Issues In Estate Planning and Administration
- 4:25 – 4:35 Closing Comments

REGISTRATION FORM – deadline April 25, 2019

Name ______________________________

Firm/Business ______________________________

Professional License Number ______________________________

Address ______________________________

City, State, Zip ______________________________

Phone/Fax ______________________________

Email ______________________________

PAYMENT INFORMATION – Register on-line at www.hhepc.org – or

Amount enclosed $________ (Make check payable to HHEPC). Mail check and registration form to HHEPC, c/o Jessica Hidalgo, 813 W. 2nd St., Seymour, Indiana 47274.