

27th Annual Estate Planning & Charitable Giving Update

October 16, 2015

MORNING SESSION:

8:30–11:45am

AFTERNOON SESSION:

1:00–4:15pm

Location:

The Columbus Foundation
1234 E. Broad St., Columbus, OH 43205

CLE Hours:

3.0 CLE hours (one session) or
6.0 CLE hours (both sessions)

New for 2015: The morning session and afternoon session will be two separate programs. Register for one or both!

Both sessions have been approved for Elder Law and/or Estate Planning, Trust & Probate Specialty CLE credit

We have applied for 3.0 hours of CLE credit with the Supreme Court of Ohio's Commission on CLE. We have applied for 3 hours of CE credits for CPAs, PAs and CFPs.

Tuition:

3.0 CLE hours (either session):
\$70 prepaid | \$80 at the door*

6.0 CLE hours (both sessions):
\$140 prepaid | \$150 at the door*

**if space permits; call 614-221-4112 for availability*

Sponsors:



THE COLUMBUS
FOUNDATION



Program Agendas:

MORNING SESSION (3.0 CLE Hours):

8:30–9:00am

New Developments in Franklin County Probate Court

Panelists: Benjamin F. Suffron III, Chief Magistrate, Franklin County Probate Court
Robert V. Morris II, Administrative Magistrate, Franklin County Probate Court
Jay E. Michael, Moderator, The Law Offices of Jay E. Michael

9:00–11:45am

Nuts and Bolts of Charitable Estate Planning

With income tax rates on the rise and an aging population, many clients are once again looking to explore how charitable giving works with their financial and estate planning. Join us for a practical discussion of the nuts and bolts of charitable estate planning – the income and estate tax benefits of charitable giving, why, when and how a donor should consider integrating charitable estate planning, how to back up the plan to make it sustainable, and how to be creative making the client's financial, personal and legacy goals congruent. Discussion will include the opportunities and pitfalls in traditional charitable planning (outright gifts, gift annuities, testamentary gifts, charitable remainder trusts and charitable lead trusts).

Speaker: Patricia M. Annino, Prince Lobel & Tye LLP (Boston, MA)

AFTERNOON SESSION (3.0 CLE Hours):

1:00–1:30pm

New Probate Court Rules Affecting Probate

Panelists: Benjamin F. Suffron III, Chief Magistrate, Franklin County Probate Court
Robert V. Morris II, Administrative Magistrate, Franklin County Probate Court
Jay E. Michael, Moderator, The Law Offices of Jay E. Michael

1:30–4:15pm

Charitable Gifting and the Closely Held Business

Join us for a practical discussion (with case studies) about charitable gifting for the closely held business owner. In addition to the traditional closely held businesses, whether our clients know it or not, with the proliferation of limited liability companies and limited partnerships in the past 20 years many families are now businesses. Owners of closely held businesses and the family business entities represent a significant percentage of the most philanthropic individuals. They are connected to their community and its philanthropy. Increasingly the business owner who has also been philanthropic wishes to explore how to achieve their financial, personal, business goals through charitable giving. Discussion topics will include the benefits and pitfalls of using closely held stock to make a charitable gift, special considerations for the "S" corporation and LLC owners, uses of charitable remainder trusts to minimize income taxes and the right candidate for establishing a charitable fund at The Columbus Foundation.

Speaker: Patricia M. Annino, Prince Lobel & Tye LLP (Boston, MA)

Patricia M. Annino

Prince Lobel & Tye LLP (Boston, MA)



Patricia M. Annino is a nationally recognized authority on estate planning and taxation, with more than 25 years of experience serving the estate planning needs of families, individuals, and owners of closely held businesses. Patricia is Chair of the firm's Estate Planning and Probate Practice Group as well as a member of the firm's Media Law Practice Group, where she represents authors, artists, and musicians in estate planning and probate matters.

The breadth and depth of Patricia's expertise in the areas of inheritance law, trust law, and common law in issues related to real property and intangible property interests, has resulted in her being retained to testify as an expert witness in high-stakes divorce cases where trusts and other inherited assets are at issue. Her opinions have been favorably relied upon by the probate and family court when she has testified.

Patricia has been quoted extensively in a wide variety of local and national publications, including the *Wall Street Journal*, *Dallas Morning News*, *Chicago Tribune*, *Marketwatch*, *Investors.com*, and *Women's Business Journal* on the topic of estate planning. She has acted as the estate planning consultant to the independent investment research provider, Morningstar, and has been interviewed on *Bloomberg Television*.

Sponsored by The Columbus Foundation, Columbus Bar Foundation and Association