

Times

1:00 PM - 2:30 PM ET
12:00 PM - 1:30 PM CT
11:00 AM - 12:30 PM MT
10:00 AM - 11:30 AM PT

Professional Education

The programs are expected to be approved, as in past years, for professional education credits for CWSs, CPAs, CFPs, Enrolled Agents, CTFAs and attorneys in a number of states. Please call Laurie Frye, in Cannon's Continuing Education Dept. at (706) 389-7645 to confirm the approval of the credits you are seeking.



Cannon Financial Institute 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. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417 or by visiting the web site: www.nasba.org.

For information regarding learning objectives, program level, amount of recommended CPE credits, or our refund/cancellation and complaint resolution policy, please visit www.cpemarket.com.

"The Cannon teleconferences have been a great way to strengthen our relationships with attorneys and our office averages approximately 20 teleconference participants each month."

Wealth Management
Professional, North Carolina

The Series

The Cannon Estate Planning Teleconference Series offers you a way to maximize your relationships with local attorneys, CPAs and referral sources. Little planning and effort is needed to see tremendous growth in the depth and breadth of the professional relationships you have with **centers of influence (COI)**. You and your guests will gain hands-on practical knowledge and insight into the latest planning strategies and techniques along with current tax rulings impacting wealthy clients and their families.

Benefits to YOU:

- **Affordable:** With a price of \$295 you can hardly miss. The best news is you can have unlimited attendees for no additional cost!
- **Education Credits:** Live sessions have a long history of Continuing Education credits in multiple states and across multiple professional disciplines. Cannon even has a CE Specialist to assist with your questions and documentation.
- **Timely Discussions:** One hour monthly presentations include an additional 30 minutes of Q & A with the speakers. Sessions focus on industry trends, updates, and topical application.
- **Grow Your Business Contacts:** Cannon provides all the tools you need to use these events to host centers of influence and business partners. Attendance is only limited by your outreach efforts.

Cost

- **Monthly:** This pay as you go option is for one site (phone line) per month. \$295
- **6 Month bundle:** This package option allows you to pre-pay for 6 calendar events without being tied to a specific topic or month. As you find a topic that meets your needs, call KRM and they will deduct it from your remaining series. \$280 per site (a savings of \$90)
- **12 Month bundle:** This package option allows you to pre-pay for the entire year (12 events) at one time and never have to think about it again! \$265 per site (a savings of \$360)
- **Multi-Site/Multi-Month Program:** This program is reserved for those clients in need of over 25 sites/events. Email or call Cindy Hooper for details (chooper@cannonfinancial.com 706.389.7647)

To learn more about discount pricing, please call Cindy Hooper at Cannon Financial Institute for details at 706.353.3346. CDs and OnDemand Audio for all programs are available for purchase. Please contact KRM at 800.775.7654 for more details or visit us at www.estateplanningteleconference.com

2012

The 2012 Estate Planning Teleconference Series



Invest in Yourself
Invest in Your People
Invest in the Power of Learning™

To Register

Call: 1-800-775-7654 and give Program Codes, or

Go to: www.estateplanningteleconference.com and click Register Now.

Fax: 1-800-676-0734

Mail: KRM Information Services, PO Box 285, Eau Claire, WI 54702

Registrant Information:

Name _____

Title _____

Institution/Firm _____

Street Address _____

City/State/Zip _____

Day Phone _____

Fax _____

E-mail _____

PLEASE PRINT CLEARLY

Program Information:

Program Code(s): _____

REQUIRED WHEN ORDERING

Date of Program: _____

(WRITE "SERIES" TO ORDER ALL TWELVE PROGRAMS)

Dialing-in instructions for the program as well as the URL for accessing your conference materials will be e-mailed.

Please check here if you are unable to receive your materials via the Web. We will ship a hard copy to you.

Why Are Attorneys and CPAs Loyal to Certain Advisors and Financial Institutions?



Experience shows it is about the relationships!



The 2012 Estate Planning Teleconference Series

"These teleconferences have been an effective tool for us in networking with prominent estate planning professionals in our market area. We routinely have 8-12 professionals come to our office each month to listen to the teleconferences."

Trust Professional, New Jersey

www.estateplanningteleconference.com



Topics and Dates

**** In the event of tax reform, that issue will be addressed immediately and other topics adjusted accordingly. ****

TUESDAY, JANUARY 24, 2012

(Program Code – 18239)

Mid-Winter's Hottest Estate Planning Recent Developments

We all invest time in following developments in estate planning, and we hope that we will receive an adequate return from that investment in the form of improved client satisfaction. The time available to stay abreast of all the cases, rulings, guidance, statutes and commentary, however, is often insufficient. This teleconference will assist you in ensuring that you are current on all the most important changes by analyzing developments in areas such as the following:

- Additional reminders of our risks in trust administration and fiduciary liability
- More from the world of retirement assets
- Intriguing valuation developments
- IRS guidance regarding charitable giving
- Important developments regarding what is includible in a decedent's gross estate

TUESDAY, FEBRUARY 21, 2012

(Program Code – 18240)

Practical Retirement Benefits Planning for Your Clients' Needs

Retirement assets are at the heart of many (if not most) of our clients' wealth, and our clients often look to us to determine the very best manner in which to transfer these assets and to minimize the taxes arising from them. Among the topics of which we must have a working knowledge are the following:

- The Roth IRA conversion dilemma
- Beneficiary designation rules and opportunities
- IRS lenience (or lack thereof) regarding the 60-day rollover deadline
- Retirement benefits held in trusts

TUESDAY, MARCH 20, 2012

(Program Code – 18241)

Getting Ready for April 15th—Trust Income Tax Issues Faced by Estate Planning Practitioners

It's that time of year again; for many of us, the primary focus is "getting it out the door yesterday" to clients, accountants, the IRS and state taxing authorities. Like any other area of estate planning and estate and trust administration, however, we distinguish ourselves by taking advantage of opportunities and avoiding disastrous consequences. Expertise in the following topics of discussion will help you accomplish this goal:

- Planning with the distribution deduction
- The election to treat a revocable trust as part of an estate
- Limitations on itemized deductions
- Changing a trust's situs

TUESDAY, APRIL 24, 2012

(Program Code – 18242)

Winning the Battles Between Fiduciaries and Beneficiaries in Trust and Estate Administration

The roles of beneficiary and fiduciary by their nature engender conflict. Over the recent decades, this conflict has been exasperated by increasing demands of beneficiaries and expanding theories of fiduciary liability. Some of the most critical issues that we must face in this pervasive area include the following topics:

- Recent case law regarding disputes between fiduciaries and beneficiaries
- Review of negligence actions against fiduciaries, including actions regarding the investment of trust and estate assets
- Opportunities to limit the fiduciary's liability
- Delegating fiduciary responsibilities and coordinating duties of trust advisors and trust protectors
- Removal of trustees

TUESDAY, MAY 22, 2012

(Program Code – 18243)

Is Your Ethical House in Order? Critical Issues and Serious Consequences for Estate Planning Practitioners

Our representation of clients must always be within the ethical parameters imposed by applicable state law, the IRS and the courts. Sometimes these parameters will force us to make decisions that agitate our clients. The consistent application of these rules, however, will ultimately benefit these clients. These results cannot be obtained without an in-depth knowledge of ethical issues specific to estate planning and trust administration, such as the following:

- The ever-present issues of joint representation, conflicts and confidentiality
- Special obligations to clients under a disability
- The interrelationship of ethical rules with malpractice actions
- IRS guidance and recent illustrations of ethical obligations
- Practical advice to ensure compliance with ethical rules

TUESDAY, JUNE 19, 2012

(Program Code – 18244)

Passing the Torch Without Dousing the Flame: Estate Planning for Closely-Held Business Owners

Business succession planning is vitally important to the long-term survival of a closely-held business. It requires close consultation with the client (and perhaps all the other stakeholders in the business) and strict attention to the rules that have been laid out by Congress and the IRS to temper abuse. On top of all of this, every situation appears unique. The topics of this teleconference, however, often present themselves:

- Securing retirement income for the business owner
- Planning for the transfer of business interests to family members when their desires diverge, if not conflict
- Extensions of time to pay estate tax
- Recapitalizations and other transfers of business interests under IRC §§ 2701 and 2702

TUESDAY, JULY 24, 2012

(Program Code – 18245)

Helping Clients Identify and Achieve Their Asset Protection Objectives

Asset protection planning is important to a broad range of clients. With aggressive creditors and the volatile financial situation in which many clients find themselves, this is an issue that should be broached early in the estate planning process. Some of the more common issues faced by our clients include the following:

- Asset protection through discretionary trusts
- Utilizing domestic asset protection trusts
- Staying clear of fraudulent conveyances
- Fundamental bankruptcy issues that estate planners need to know

TUESDAY, AUGUST 21, 2012

(Program Code – 18246)

Trust Funding Issues from the Trenches

The most sophisticated trust instrument is of little value without the proper implementation of the plan contained in such instrument. Trust funding is much more than filling out paperwork, and certain mistakes can unravel the best laid plans. Expertise in the following topics of this teleconference can often make the difference between a successful and a failed estate plan:

- Allocation of closely-held business interests to QTIP trusts
- Funding trusts with retirement plan assets
- Preserving valuation discounts in trust funding
- Maintaining flexibility through disclaimers

TUESDAY, SEPTEMBER 18, 2012

(Program Code – 18247)

Estate Planning With Life Insurance: ILITs and More

Life insurance usually is a large part of our clients' wealth and provides clients with additional flexibility in their estate plans. The following topics to be discussed during this teleconference focus on some of the key aspects of estate planning with life insurance that must be addressed early in the engagement:

- Using life insurance as part of an estate reduction strategy
- A trustee's challenging duties when administering irrevocable life insurance trusts
- GST tax annual exclusion requirements for Crummey trusts
- Gifts of life insurance
- Spousal gift splitting

TUESDAY, OCTOBER 16, 2012

(Program Code – 18248)

Making a Difference in Advising Philanthropic Clients

There are often three impediments faced by estate planners in expanding their charitable giving practice: finding clients with substantial charitable intent, the funds available to make charitable gifts and the willingness to work through (even with the help of their advisors) the strict and complicated rules under the Code. This latter impediment can cause clients to throw up their hands and simply write a check rather than engage in more sophisticated charitable giving. Our expertise in issues such as the following, however, will often make their lives easier:

- Recent developments from the IRS and the courts regarding charities and charitable gifts
- Practical considerations for drafting and administering a charitable remainder trust
- Structuring charitable gift annuities
- The supporting organization quagmire

TUESDAY, NOVEMBER 13, 2012

(Program Code – 18249)

If You're Not Paranoid, You're Not Paying Attention: Fiduciary Liability and Ethical Concerns

We often hear of lawsuits against and ethical violations concerning a variety of professionals that are explained away with a statement that such professional "got the short end of the stick" or was "in the wrong place at the wrong time." Although this is true sometimes, often these dilemmas arise from a failure to establish a practice that will keep the professional far away from potentially precarious situations. Analyzing topics such as the following will assist in establishing such a practice:

- Common situations that result in attorney liability
- Implementing procedures that alleviate ethical and fiduciary liability concerns
- Gracefully exiting the fiduciary relationship without liability or ethical violations
- Defining – and maintaining – the scope of the engagement
- Duties to former and prospective clients

TUESDAY, DECEMBER 11, 2012

(Program Code – 18250)

Recent Developments in Estate Planning: Round 2

With the presidential election and many other important elections in Washington and around the country behind us, and potentially fundamental changes in trust and estate law on the horizon, this teleconference will focus on a wide variety of critical and interesting issues such as the following:

- Getting a handle on the changes in federal law taking effect in 2013
- The most important cases, rulings, guidance, regulations and statutes issued over the past year
- The practical implications of these developments on our practices

For more information please visit www.estateplanningteleconference.com