



### Course Credit

The 2014 Delaware Tax Institute program has been approved for a total of 7 CLE credits (including 1 ethics credit) in Delaware and Pennsylvania, up to 8 CPE credits in tax, and 3 general Delaware insurance credits.

### NASBA Credits

In accordance with the standards of the national Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.



Widener University School of Law 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. NASBA website: [www.nasba.org](http://www.nasba.org).

*No prerequisite or advance preparation is required for the 2014 Delaware Tax Institute program.*

### Payment Information

Registration (before Oct. 31) ..... \$200.  
Registration (on or after Oct. 31) ..... \$250.  
Widener Law Alumni ..... \$150.  
Students (no luncheon) ..... Free

You can pay by check. Make check payable to **Widener University.**

Please return the completed registration form with your check to:

Widener University School of Law  
Attn: Carol Perrupato  
4601 Concord Pike  
Wilmington, DE 19803

or

Fax the completed registration form with credit card information to Carol Perrupato, fax: 302-477-2282

### For More Information

*on registration, refund, complaint, program cancellation policies, accessibility, and special needs requests, please contact:*

Contact: Carol Perrupato  
Phone: 302-477-2178  
E-mail: [caperrupato@widener.edu](mailto:caperrupato@widener.edu)



4601 Concord Pike  
Wilmington, DE 19803

[law.widener.edu](http://law.widener.edu)

Delaware Tax Institute

# Holding the Line on Taxes:

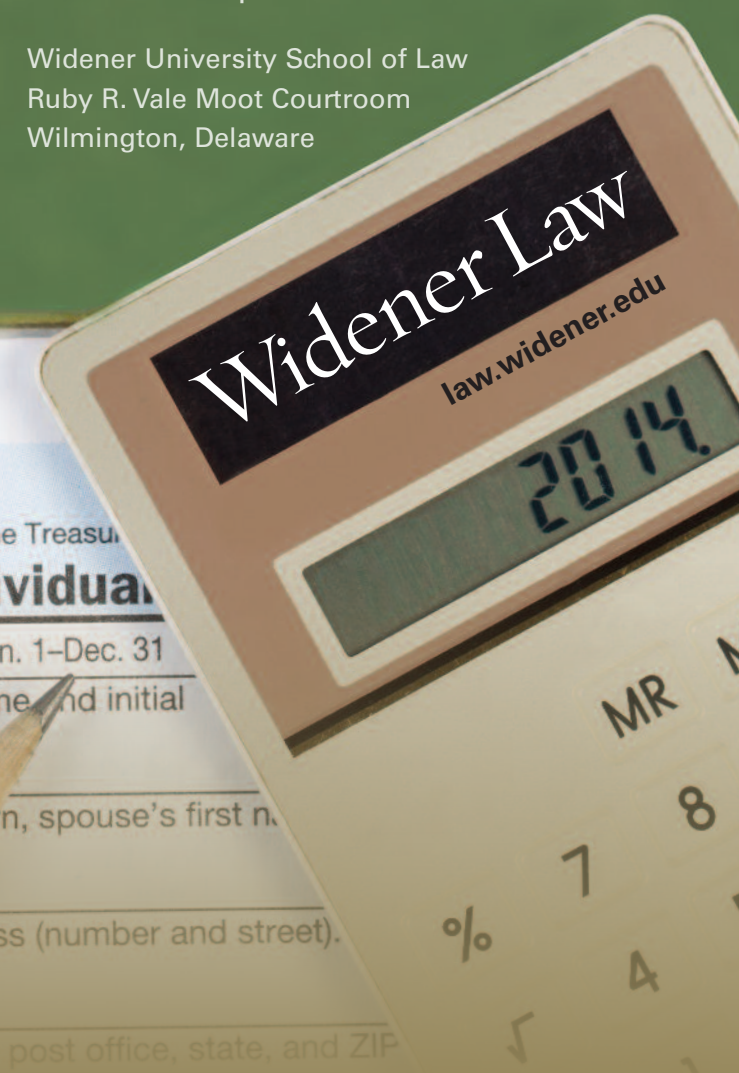
Developments in Income Tax and Estate Planning, State Income Taxes, Circular 230, and Income Tax Strategies

*Co-sponsored by Society of Financial Service Professionals—Delaware Chapter and the Delaware State Bar Association*

**Friday, November 14, 2014**

8:30 am–5:00 pm

Widener University School of Law  
Ruby R. Vale Moot Courtroom  
Wilmington, Delaware



Delaware Tax Institute

# Holding the Line on Taxes:

Developments in Income Tax and Estate Planning, State Income Taxes, Circular 230, and Income Tax Strategies



## Distinguished Speaker

**Martin A. Sullivan, PhD, Economics**

Chief Economist at Tax Analysts, and former staff economist at the U.S. Department of the Treasury and at the congressional Joint Commission on Taxation

## Other Topics

Income and estate gift tax updates

- 2014 Income Tax and Estate Planning Developments
- Navigating State Fiduciary Income Tax Regimes
- Circular 230: The Final Regulations
- Income Tax Strategies with Insurance

## Learning Objectives

- Define the changes and new developments in current legislative, regulatory, and judicial income, estate, and gift tax.
- Identify recent federal and state income, estate, and gift tax planning considerations.
- Differentiate a business perspective from a tax perspective on business transactions encountered in a tax and/or legal practice.

## Who should attend?

Accountants, CPAs, Tax Professionals, Attorneys, Tax Attorneys, Educators, Financial Institutions/ Banking/Insurance/Financial Services Professionals

**Program Level** — Basic

**Delivery Method** — Group-Live

**Course Materials** — Will be provided electronically

## Location

The 2014 Delaware Tax Institute will be held at Widener University School of Law, Delaware Campus, 4601 Concord Pike, Wilmington, DE 19803.

## Refund Policy

Requests for refunds must be received in writing by November 7, 2014. A full refund will be granted for cancellations received on or before November 7, 2014. No refunds will be granted after November 7, 2014.

## Agenda

**8:30–8:35 am Welcome**

**8:35–10:05 am 2014 Income Tax Developments**

Panel Chair: **Kathryn S. Schultz, CPA, AEP**  
Belfint Lyons & Shuman, P.A.

Panelists: **Theresa M. Martelli, CPA**  
Santora CPA Group

**Charles J. Durante, Esq.**  
Connolly Gallagher LLP

**10:05–10:20 am Break**

**10:20–11:50 am Recent Developments in Estate Planning**

Panel Chair: **Richard J. A. Popper, Esq.**  
Young Conaway Stargatt & Taylor, LLP

Panelists: **David M. Brown, Esq.**  
Duane Morris LLP

**Allison M. Knecht, Esq.**  
Richards Layton & Finger, P.A.

**Jennifer E. Smith, Esq.**  
Cooch & Taylor, P.A.

**11:50 am–12:35 pm**

**Luncheon, Barristers' Club**

**12:40–1:40 pm**

**Distinguished Speaker**

**Martin A. Sullivan, PhD, Economics**  
Chief Economist at Tax Analysts, and former staff economist at the U.S. Department of the Treasury and at the congressional Joint Commission on Taxation

**1:40–1:50 pm Break**

**1:50–3:50 pm**

**Navigating State Fiduciary Income Tax**

Panel Chair: **W. Donald Sparks, II, Esq.**  
Richards Layton & Finger, P.A.

Panelists: **Donald J. Bromley, CPA, CVA, MST**, Gunnip & Company, LLP

**Thomas M. Forrest, CPA**  
U.S. Trust Company of Delaware

**Janice M. Matier, Esq.**  
Richards Layton & Finger, P.A.

**3:50–4:00 pm**

**Break**

**4:00–5:00 pm**

**Concurrent Breakout Sessions:**

**Session A: Circular 230: The Final Regulations\***

Panel Chair: **Jerome K. Grossman, Esq.**  
Young Conaway Stargatt & Taylor, LLP

Panelists: **Jordon N. Rosen, CPA, AEP**  
Belfint Lyons & Shuman, P.A.

**Stanford L. Stevenson, III, Esq.**  
Richards Layton & Finger, P.A.

**Session B: Income Tax Strategies with Insurance**

Panel Chair: **William F. Denney, CLU, ChFC, AEP**  
Newton One Advisors, LLC

Panelists: **Michael A. Albero, CPA, MST**  
Albero, Kupferman & Associates, LLC

**Todd A. Flubacher, Esq.**  
Morris, Nichols, Arsht & Tunnell, LLP

**George W. Kern, Esq.**  
Bessemer Trust Company, N.A.

**Michael F. Niemann, CPA**  
Newton One Advisors, LLC

**5:00 pm**

**Adjourn**

*\*Breakout Session A will yield 1 ethics credit.*

**Delaware Tax Institute**—Holding the Line on Taxes: Developments in Income Tax and Estate Planning, State Income Taxes, Circular 230, and Income Tax Strategies

**Friday, November 14, 2014**

**Please choose breakout session:**  
 Session A  Session B

*Course materials will be provided electronically.*

## Payment Choice

I have enclosed a check payable to Widener University for \$ \_\_\_\_\_

Please charge my Visa/MasterCard.

Total Amount \$ \_\_\_\_\_

Name on Card \_\_\_\_\_

Acct # \_\_\_\_\_

Expiration Date \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Attorney ID# \_\_\_\_\_

Law Firm or Organization \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Business Phone \_\_\_\_\_

E-mail Address \_\_\_\_\_



**Widener University** 4601 Concord Pike, Wilmington, DE 19803  
**School of Law**

## Registration Form