



Course Credit

The 2015 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.

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 Delaware Law School 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.

No prerequisite or advance preparation is required for the 2015 Delaware Tax Institute program.

Payment Information

Registration (before Oct. 31)	\$205.
Registration (on or after Oct. 31)	\$255.
Widener Delaware Law Alumni	\$155.
Students (no luncheon)	Free

Registration Information

Please register online at delawarelaw.widener.edu/delawaretax

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

Widener University
Delaware Law School

4601 Concord Pike, Wilmington, DE 19803-0406

Delaware Tax Institute

How Will the Game Change ... Taxes in a New Congress

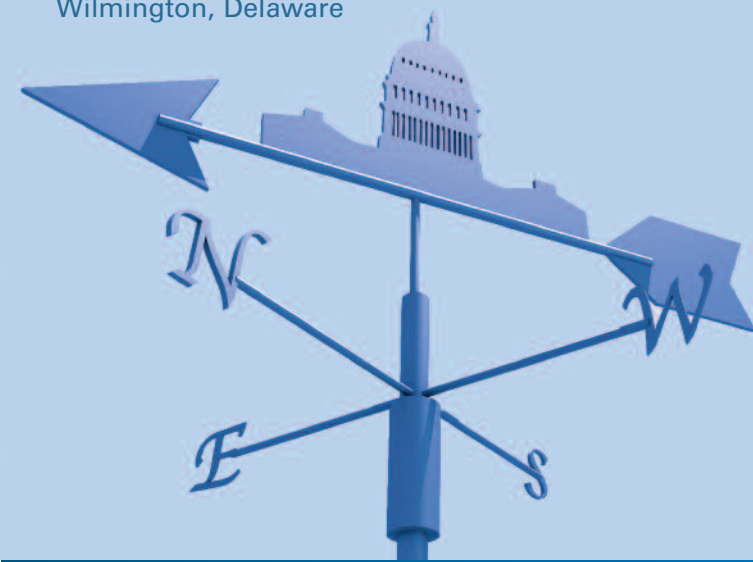
Co-sponsored by Society of Financial Service Professionals—Delaware Chapter and the Delaware State Bar Association

Friday, November 20, 2015

8:30 am–5:00 pm (5:00–6:00 pm Reception)

Distinguished Speaker: John A. Terrill II, Esquire

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



Widener University 
Delaware Law



Delaware Tax Institute

How Will the Game Change ... Taxes in a New Congress

Developments in Income Tax and Estate Planning, Interpreting the New Tangible Property Regulations, Applying the Affordable Care Act Provisions, End of Life Basis Planning, and Allocating Capital Gains to Distributable Net Income

Distinguished Speaker

John A. Terrill II, Esquire

Heckscher Teillon Terrill & Sager, P.C.

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 2015 Delaware Tax Institute will be held at Widener University Delaware Law School, 4601 Concord Pike, Wilmington, DE 19803-0406

Refund Policy

Requests for refunds must be received in writing by November 13, 2015. A full refund will be granted for cancellations received on or before November 13, 2015. No refunds will be granted after November 13, 2015.

Agenda

8:30–8:35 am **Welcome—Rodney A. Smolla,** Dean and Professor of Law, Widener University Delaware Law School

8:35–10:05 am **2015 Income Tax Developments**
Panel Chair:
Christine D. Allie, Asst. Professor of Law, Widener University Delaware Law School

Panelists:
Stephanie L. Chapman
Belfint Lyons & Shuman, P.A.

Charles J. Durante, Esq.
Connolly Gallagher LLP

Jonathan A. Sambur, Esq.
Mayer Brown (Washington, D.C.)

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.

Vincent C. Thomas, Esq.
Young Conaway Stargatt & Taylor, LLP

11:50 am–12:35 pm

Luncheon, Barristers' Club

12:40–1:40 pm **Distinguished Speaker**
(will yield 1 CLE ethics credit)

John A. Terrill II, Esquire
Heckscher Teillon Terrill & Sager, P.C.

1:40–1:50 pm **Break**

1:50–3:20 pm **Concurrent Breakout Sessions:**

Session A: Those Infamous TPRs—a Discussion of the Issues, the Uncertainties (still), and the Possible Pitfalls

Panel Chair:
Kenneth W. Stewart, CPA

Panelists:
David W. Jennings, CPA
Belfint Lyons & Shuman, P.A.

Adele P. McIntosh, CPA
Daniels & Tansey, LLP, and Ann Taylor Tansey & Co., P.A.

Session B: The ACA— What You Need to Know for 2016

Panel Chair:
Timothy J. Snyder, Esq.
Young Conaway Stargatt & Taylor, LLP

Panelists:
Valerie C. Middlebrooks, CPA
Gunnip & Company, LLP

Nicholas A. Moriello, RHU
Health Insurance Associates

3:20–3:30 pm

Break

3:30–5:00 pm

Concurrent Breakout Sessions:

Session A: Dancing with the IRS: Do the Bump—Do the Basis Bump

Panel Chair:
Peter S. Gordon, Esq.
Partner, Gordon Fournaris & Mammarella, P.A.

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

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

Gregory J. Weinig, Esq.
Connolly Gallagher LLP

Session B: Allocating Capital Gains to DNI: Optimal Fiduciary Income Tax Planning/New Basis Reporting Rules

Panel Chairs:
Jerome K. Grossman, Esq.
Partner, Young Conaway Stargatt & Taylor, LLP

Norris P. Wright, Esq.
Partner, Gordon Fournaris & Mammarella, P.A.

Panelists:
Lucinda L. Peterson, CPA, CFP
CFO, Lau Associates, LLC

Robert J. Weidner, CPA
Administrative Vice President, Head of Tax for Wealth Advisory Services, Wilmington Trust Company

5:00 pm

Adjourn

5:00–6:00 pm

Wine and Cheese Reception