

Celebrating its Centennial in 2019, Western New England University is a private, independent, coeducational institution. Located on an attractive 215-acre suburban campus in Springfield, Massachusetts, Western New England serves 3,792 students, including 2,629 full-time undergraduate students. Undergraduate, graduate, and professional programs are offered through Colleges of Arts and Sciences, Business, Engineering, Pharmacy and Health Sciences, and the School of Law.

## DIRECTIONS

### From the East or West

(Boston/Albany), via Massachusetts Turnpike (I-90) Leave the Mass. Pike at Exit 6. Turn left onto I-291. Take Exit 5 off I-291. (Route 20-A West to E. Springfield). Bear right at end of exit ramp. Take left at this light onto Roosevelt Avenue. Take Roosevelt Avenue 2.5 miles to intersection with Wilbraham Road (fifth traffic light). Turn left onto Wilbraham Road and follow Wilbraham Road to intersection with Bradley Road (second light, 1 mile). Turn right onto Bradley Road. Turn left into the gated entrance. Rivers Memorial Hall is on the right just past the Blake Law Center.

### From the North

(Northampton/Vermont), via Interstate 91 Leave I-91 at Exit 8, Interstate 291. Take Exit 5B off I-291, "Route 20-A West" (4.3 miles). At first light, take left onto Roosevelt Avenue 2.5 miles to intersection with Wilbraham Road (fifth traffic light). Turn left onto Wilbraham Road and follow Wilbraham Road to intersection with Bradley Road (second light, 1 mile). Turn right onto Bradley Road. Turn left into the gated entrance. Rivers Memorial Hall is on the right just past the Blake Law Center.

### From the South

(Hartford/New York City), via Interstate 91 Leave I-91 at Exit 2 ("East Longmeadow"). Follow signs ("Route 83") to the light at the intersection of Longhill and Sumner Ave. Turn right onto Sumner Ave. Travel straight on Sumner Ave. (which becomes Allen St.) to the traffic light at the intersection of Allen St. and Bradley Road (3.2 miles). Turn left onto Bradley Road and follow through one intersection to the gated entrance to Western New England University (1.5 miles). Rivers Memorial Hall is on the right just past the Blake Law Center.



WESTERN NEW ENGLAND  
UNIVERSITY **WNE**

1215 Wilbraham Road  
Springfield, MA 01119-2684

# Developments in Estate Planning A Morning With Howard M. Zaritsky

Tuesday, October 29, 2019  
8:30 a.m.-12:00 noon

## Developments in Estate Planning



## A Morning With Howard M. Zaritsky

For Legal, Accounting,  
and Financial Service  
Professionals

This Program is Designed to Qualify for three CLE and CPE credits

**Tuesday, October 29, 2019**

**8:30 a.m.-12:00 noon**  
**Networking Lunch to Follow**  
**Registration begins at 8:00 a.m.**

Western New England University  
Rivers Memorial Hall  
1215 Wilbraham Road  
Springfield, MA

Sponsored by

WESTERN NEW ENGLAND  
UNIVERSITY **WNE**



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# Developments in Estate Planning

## A Morning With Howard M. Zaritsky

This seminar is suggested for professionals who advise clients regarding estate planning or taxation issues. The seminar provides valuable knowledge for estate planning and tax attorneys, accountants, financial planners, retirement planning practitioners, trust officers, and other professional trustees.

Howard M. Zaritsky is a retired attorney who previously practiced law with the firm of Zaritsky & Zaritsky, in Fairfax, Virginia, where his practice was focused on estate planning and administration and related tax matters.

He has been a lecturer at most major tax and estate planning institutes, including the University of Miami (Heckerling) Estate Planning Institute, where he is a member of the advisory committee.

He is the author or coauthor of numerous articles and treatises, including: *Tax Planning for Family Wealth Transfers During Life* and *Tax Planning for Family Wealth Transfers at Death* both published by Thomson-Reuters/WG&L. He is a Fellow of the American College of Trust and Estate Counsel and the American College of Tax Counsel, a member of the Virginia State Bar, and former Chair of the Virginia Bar Association Section on Wills, Trusts & Estates.

Mr. Zaritsky lives on a farm with his wife and several groundhogs, near the thriving metropolis of Rapidan, VA.

## SEMINAR SCHEDULE

Tuesday, October 29, 2019

Rivers Memorial Hall

**Registration** 8:00 a.m.

**Welcome** 8:25 a.m.

**Sudha Setty**, Dean and Professor of Law  
Western New England University School of Law

**John W. Arnold**, Gencorp Insurance & Financial Services  
President, Estate Planning Council of Hampden County, Inc.

**Session I** 8:30-10:15 a.m.

### The Year in Review: An Estate Planner's Perspective of Recent Tax Developments

This outline and presentation reviews the federal legislation (proposed and enacted), regulations (proposed, temporary, and final), federal cases, revenue rulings and procedures, other IRS pronouncements, and select private letter rulings from the past year that relate to the estate, gift, and GST taxes, and the income taxes that affect estate planning. Each development and how it may affect estate planning will be discussed, along with a few state court cases of particular importance to the tax side of estate planning.

**Session II** 10:30 a.m.-12:00 noon

### Finding Basis—It Is Not Always Where You Thought it Was

The enactment of portability; the recent increases in the estate, gift, and GST exemptions; and the recent reduction in the estate, gift, and GST tax rates, have made wealth transfer taxes far less important for many clients than they were in the past. They have also enhanced the importance of the adjustments in income tax basis that accompany a lifetime or testamentary transfer. Many traditional estate planning devices that were designed to reduce estate, gift, and GST taxes now have the unfortunate result of increasing income taxes by reducing basis adjustments. This outline and presentation reviews several important techniques for obtaining additional basis and suggests how these may be incorporated into both new estate plans and existing estate plans. Several sample clauses are included.

Note: There will be two 10-15 minute breaks.

### Networking Luncheon to follow:

**12:00 noon to 1:30 p.m.**

Please stay (for as long as your schedule allows) and join Western New England University and our speaker and guest of honor, Howard Zaritsky, for lunch and an opportunity to mingle with your colleagues and peers within the industry.

Luncheon  
Sponsored by:



## REGISTRATION FORM

Cost: \$125.00

\$75.00 for current members of the Estate Planning Council of Hampden County, Inc.

NAME(S)

COMPANY NAME (IF APPLICABLE)

ADDRESS

CITY

STATE

ZIP

PHONE

FAX

EMAIL

Yes I will be staying for the networking luncheon

### Payment

Check is enclosed

Please check one

Visa  MasterCard  Discover  American Express

CARD NUMBER

CCV NUMBER

EXPIRATION DATE

CARD BILLING ADDRESS (STREET AND ZIP CODE)

CARDHOLDER'S SIGNATURE

### Registration Information

**By Mail:** Complete and return the attached form by Friday, **October 25, 2019**. Please make checks payable to Western New England University and mail to:  
Advancement Division  
Attention: Lina Dias  
Western New England University  
1215 Wilbraham Road  
Springfield, MA 01119-2684

### By Telephone or Fax:

Telephone: 413-796-2260 or 800-325-1122, ext. 2260  
Fax: 413-782-1450

### Cancellation and Refund Policy

Confirmed registrants who wish to cancel must call 413-796-2260 or 800-325-1122, ext. 2260 by **Friday, October 25, 2019**, to receive a full refund of fees paid, minus a \$5.00 processing fee. Registrants who do not attend and who have not canceled their registration prior to October 29, 2019 are responsible for the entire fee. Substitutions are welcome. If Western New England University cancels the event due to severe weather every attempt to reschedule will be made.