

The Delaware Bankers Association and the Delaware Financial Education Alliance
present the 13th Annual Delaware Trust Conference

2018 Delaware Trust Conference



The Tricks and Treats of Delaware Trusts

October 23rd & 24th
Chase Center on the Riverfront
located at 815 Justison Street, Wilmington DE 19801

2018 Delaware Trust Conference

October 23rd & 24th

Chase Center on the Riverfront, Wilmington, DE



The Tricks and Treats of Delaware Trusts

Dear Trust Professional,

Learn the wealth management tricks to treat your clients to all the benefits of Delaware Trusts! The thirteenth annual Delaware Trust Conference will highlight the unique advantages of the First State's trust environment. Over fifty of the nation's top trust, legal and wealth management experts will provide the latest information on using Delaware trusts to the maximum benefits for you and your clients.

We're proud to treat you to a full lineup of nationally renowned speakers providing in-depth information on the current state of trust legislation and litigation; effective trust drafting techniques; managing risk; ethics issues; avoiding mistakes in estate planning; charitable planning; an update on federal tax changes; and, many more topics! In addition to the information on Delaware trusts for which the conference is famous, once again we'll have special sessions on how best to utilize Delaware for international clients. All sessions are open to all registrants.

The Delaware Trust Conference is an ideal opportunity tailored to the needs of: Trust Professionals, Portfolio Managers, Financial Advisors, Attorneys, CPAs, CTFAs, Wealth & Asset Management Services Executives, Executive Trust Officers, Investment Officers, Investment Managers, and Trust Department Managers.

This year's conference will be held at the spacious Chase Center on the Riverfront in Wilmington. The Center is conveniently located just 20 miles from the Philadelphia International Airport and less than 1 mile from the Wilmington Amtrak Station.

Sponsors and exhibitors are encouraged to join the growing list of prestigious firms. For complete information on sponsorship and exhibitor opportunities, please visit www.debankers.com, or email Corinne Stayton at: corinne.stayton@debankers.com.

We look forward to seeing you at the 2018 Delaware Trust Conference!



Sarah A. Long
President
Delaware Bankers
Association
Delaware Financial
Education Alliance



Thomas M. Forrest
President & CEO
U.S. Trust Co. of Delaware
Chair
DBA Trust Committee



Mark A. Oller, CTFA
President - Family Wealth Delaware
Wilmington Trust Company
Co-Chair
DBA Trust Committee

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Exhibitors

American Bankers Association ♦ Broadridge Financial Solutions
Depository Trust Company of Delaware ♦ First Republic Wealth Management
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Day 1 - Tuesday - October 23rd

Note: All Attendees May Attend Any Session on Days Which They Are Registered

7:45 - 9:00 a.m. - Registration



8:30 - 10:00 a.m. - Plenary Session 1 (90 minutes) - Group Live

“Baby, Ruth Isn’t the Only One Who Could Use a Federal Tax Update!” - Stay up to date with this informative and entertaining presentation that will recap the significant cases, rulings, regulations, and legislation from 2018 related to federal income, estate, and gift taxes. Not surprisingly, planning strategies as a result of the 2017 Tax Act will also be addressed.

- ♦ Samuel A. Donaldson, Professor of Law, Georgia State University

10:00 - 10:20 a.m. - Welcome / Break - Governor’s Hall with Exhibitors

10:20 - 11:50 a.m. - Plenary Session 2 (90 minutes) - Group Live

Now & Later: How to Administer a Directed Trust Right from the Start - A practical discussion regarding the best practices for working with advisers, trust protectors, and excluded trustees. How much is too much, how much is not enough, and when should the trustee simply say “no thank you.”

- ♦ Cynthia D.M. Brown, President, Commonwealth Trust Company
- ♦ David Diamond, President, The Northern Trust Company of Delaware
- ♦ Michael S. Neri, Managing Director, U.S. Trust Company of Delaware
- ♦ Jennifer E. Smith, Member, McCollum D’Emilio Smith Uebler LLC

11:50 - 12:00 noon - Break - Governor’s Hall with Exhibitors

12:00 - 12:30 - Lunch - Riverfront Ballroom

12:30 - 12:45 - Greeting - John C. Carney, Governor the State of Delaware



12:45 - 1:45 p.m. - Plenary Session 3 (60 minutes) - Trust Ethics - Group Live

- ♦ E. Norman Veasey, Former Chief Justice, Delaware Supreme Court



1:45 - 2:00 p.m. - Break - Governor’s Hall with Exhibitors

2:00 - 3:00 p.m. - Session 4 - Interactive Split Sessions (60 minutes) - Group Live (attend one)



A - International Tax Planning Basics - A Primer - This panel will present the fundamentals of the U.S. income and transfer tax rules that apply to non U.S. persons who move to or invest in the United States. We will also examine the implications from a tax perspective of a non U.S. person establishing a Delaware Trust and will conclude with a case study on a tax strategy for an affluent international client with an eye on the United States.

- ♦ Jack F. Meola, Partner, EisnerAmper
- ♦ Leigh Alexandra Basha, Partner, McDermott Will & Emery

B - Tricks of the Trade: Preparing and Surviving Internal and External Examinations and Audits - An interactive exchange discussing scenarios and practical solutions on how to manage successful examinations and audits.

- ♦ Sharon L. Corbett, Compliance Director, Charles Schwab Trust Company of Delaware
- ♦ Anne Booth Brockett, Vice President, BMO Delaware Trust Company
- ♦ Mark V. Purpura, Director, Richards, Layton & Finger, P.A.
- ♦ Peter M. Retzlaff, Chief Bank Examiner, Office of the State Bank Commissioner, Delaware

C - LLCs/FLPs/Closely Held Stock Issues with Trusts - Many of the trusts administered in Delaware are directed as to investments. Though a directed trustee's investment responsibilities are limited under Delaware law, the up-front and ongoing review and administration of these illiquid assets may still pose unique challenges to the corporate trustee. This discussion will explore best practices in reviewing and administering closely held assets in Delaware directed trusts as well as provide possible solutions for problem assets.

- ♦ Todd Skobinsky, Global Head of Special Assets, Citi Trust
- ♦ Theresa Hughes, Delaware Administrative Trustee, Senior Manager, Santora CPA Group
- ♦ Alexander J. Lyden-Horn, VP, Trust Counsel and Director of Personal Trust, WSFS Wealth – Christiana Trust



D - Should I Stay or Should I Go (to Florida or elsewhere....) - Changing Residency/ Domicile in Light of the Effective Repeal of the SALT Deduction - As a result of the effective elimination (i.e., above \$10,000) of the income tax deduction for a taxpayer's payment of state and local income taxes, more taxpayers from high income and estate tax states are moving to no or low income and estate tax states (i.e., Florida, Tennessee, Texas and Nevada). This panel will discuss how to effectively change domicile and get the "former state" off the taxpayer's back.

- ♦ David Pratt, Partner, Proskauer
- ♦ A. Stephen McDaniel, Managing Partner, Williams McDaniel PLLC

3:00 - 3:15 p.m. - Break - Governor's Hall with Exhibitors

3:15 - 4:15 p.m. - Plenary Session 5 (60 minutes) - Group Live



Why are the US and Delaware Attractive to International Clients? - This panel will explore the factors that make the United States, especially jurisdictions like Delaware, attractive to international clients for wealth planning purposes.

- ♦ Alvina Lo, Chief Wealth Strategist, Wilmington Trust
- ♦ Daniel F. Hayward, Director, Gordon, Fournaris & Mammarella, P.A.
- ♦ Simon P. Beck, Partner, Baker & McKenzie LLP
- ♦ Joan K. Crain, Senior Director and Wealth Strategist, BNY Mellon Wealth Management

4:15 - 4:30 p.m. - Break - Governor's Hall with Exhibitors

4:30 - 6:00 p.m. - Plenary Session 6 (90 minutes) - Group Live

Good N' Plenty: Wealth Transfer and Income Tax Planning Opportunities Under the 2017 Tax Act - With changes to transfer tax exemptions, income tax rates and deductions, the 2017 Tax Act optimizes certain planning techniques, shifts objectives and opens new opportunities.

- ♦ Todd A. Flubacher, Esq., Partner, Morris Nichols Arsht & Tunnell LLP
- ♦ Jeffrey C. Wolken, Administrative Vice President, Wilmington Trust
- ♦ Jere Doyle, Senior Vice President, BNY Mellon Wealth Management
- ♦ N. Todd Angkatavanich, Ernst & Young

6:00 - 7:00 p.m. - Reception - Governor's Hall with Exhibitors



Denotes session of International Track

Day 2 - Wednesday - October 24th

7:15 - 8:30 a.m. - Registration

8:00 - 9:30 a.m. - Plenary Session 1 (90 minutes) - Group Live

Litigation Update – Delaware Trust Cases and National Trust Cases – lessons learned - A review of recent cases from inside and outside of Delaware to assist fiduciaries and their advisors in identifying and managing current litigation issues.

- ♦ Dana G. Fitzsimons, Jr., Senior Vice President, Bessemer Trust Company of Delaware, N.A.
- ♦ Matthew D’Emilio, Member, McCollom D’Emilio Smith Uebler LLC
- ♦ Elizabeth King, President, Brown Brothers Harriman Trust Company of Delaware, N.A.

9:30 - 9:45 a.m. - Break - Governor’s Hall with Exhibitors



9:45 - 10:45 a.m. - Plenary Session 2 (60 minutes) - Group Live

“What Dead Celebrities can Teach us About Estate Planning” - It is intriguing how estate planning mistakes are so often replicated and exaggerated in celebrity estates. This presentation discusses the mistakes in the estate planning of a number of celebrities and provides practical insights on how these mistakes illustrate ways that you can improve your average client’s estate planning. Celebrities discussed in the presentation include (but are not limited to) Prince, Sumner Redstone, Robin Williams, Michael Jackson, Thomas Jefferson, and Jerry Garcia.

- ♦ John J. Scroggin, Partner, Scroggin & Company, P.C.

10:45 - 11:00 a.m. - Break - Governor’s Hall with Exhibitors

11:00 - 12:00 noon - Concurrent Sessions 3 (60 minutes) - Group Live

Concurrent Session 3A

When Breaking Up Is Not Hard to Do - A panel discussion on trustee breakup and resignation, including best practices for dealing with exiting trusts when the relationship needs to end.

- ♦ Charles J. Durante, Partner, Connolly Gallagher LLP
- ♦ Julie Min Chayet, Managing Director, U.S. Trust, Bank of America Private Wealth Management
- ♦ George W. Kern, Managing Director, Bessemer Trust Company of Delaware, N.A.

Concurrent Session 3B



Deep Dive on Saudi Arabia, China and Argentina – Why Delaware? - Demonstrations in Argentina against the IMF! Women can drive in Saudi! Is China’s economy slowing? Come discuss how these news headlines affect Delaware and the trust industry!

- ♦ Megan R. Worrell, Partner, Duane Morris LLP
- ♦ Chris Moorcroft, Partner, Harbottle & Lewis, LLP
- ♦ Lindsay A. Martin, Managing Director, JPMorgan Chase & Company
- ♦ Juan Manuel Gonzalez, VP Wealth Planning Officer, Banco Itau Europa International

12:00 - 12:15 p.m. - Break - Governor’s Hall with Exhibitors

12:15 - 1:00 p.m. - Lunch - Governor’s Hall with Exhibitors

1:00 - 2:00 p.m. - Plenary Session 4 (60 minutes) - Group Live

Promissory Notes, Loans, Guarantees, Pledges from Irrevocable Trusts – Directed vs Full Trustee - Is it a loan or a distribution in disguise? A discussion of the considerations fiduciaries should keep in mind when entering into loans, guarantees, or pledges in irrevocable trusts.

- ♦ Vincent Thomas, Partner, Young Conaway Stargatt & Taylor, LLP
- ♦ Trisha W. Hall, Partner, Connolly Gallagher LLP
- ♦ Charlotte K. Ray, Managing Director, JPMorgan
- ♦ Alexander J. Lyden-Horn, VP, Trust Counsel and Director of Personal Trust, WSFS Wealth – Christiana Trust

2:00 - 2:15 p.m. - Break - Governor's Hall with Exhibitors

**2:15 - 3:15 p.m. - Session 5 - Interactive Split Sessions
(60 minutes) - Group Live (attend one)**



A - Onboarding a New International Client - *A discussion of tax planning and onboarding issues for Delaware trust companies and outside advisors to consider when creating Delaware trusts for international clients.*

- ♦ Robert Coppock, Trust Officer, The Bryn Mawr Trust Company
- ♦ Jack Brister, International Wealth Tax Advisors, LLC
- ♦ Von E. Sanborn, Partner, Day Pitney LLP
- ♦ Constance Shields, Partner, Withersworldwide

B - Creative Solutions for Complex Situations – How Delaware Helped - *An interactive discussion on the benefits of using Delaware law to fulfill complex client needs. This presentation will center on real world examples of utilizing innovative solutions in a practical manner from both the drafting and administrative perspective.*

- ♦ Kimberly Gill McKinnon, Special Counsel, Morris Nichols Arsht & Tunnell LLP
- ♦ William H. Lunger, Member, Martin & Lunger, P.A.
- ♦ Bridget V. Boyd, CTFA, SVP & Fiduciary Services Head, Citicorp Trust Delaware, NA

C - Not Your Father's Investment Portfolio - *A review of the landscape and fiduciary considerations of evolving investment strategies such as sustainable investing and cryptocurrency. What role should these play when investing in trusts?*

- ♦ Darlene M. Marchesani, Chief Trust Officer & Trust Counsel, Evercore Trust Co. of DE
- ♦ Casey C. Clark, Director of Sustainable & Impact Investing, Managing Director, Glenmede
- ♦ Robert K. Kirkland, Managing Partner, Kirkland Woods & Martinsen LLP
- ♦ Brigid Peterson, Strategic Advisor, Brown Advisory

D - TCJA Enacted Section 199A – the Qualified Business Income (QBI) Deduction - *This session will cover not only the mechanics of calculating the deduction, but also how it will impact S corporate shareholders, LLC members and proprietors, as well as a comparison and potential impact on entity selection for doing business.*

- ♦ Jordon N. Rosen, Director, Belfint, Lyons & Shuman, CPAs
- ♦ Bruce W. Tigani, Partner, Morris James LLP
- ♦ Jerome K. Grossman, Partner, Young Conaway Stargatt & Taylor, LLP

3:15 - 3:30 p.m. - Break - Governor's Hall with Exhibitors

3:30 - 4:30 p.m.- Session 6 (60 minutes) - Group Live

Clear, Clever, Crafty, and Cost-Effective: Best Charitable Planning Ideas for the 2018 Planning Environment - *A discussion taking note of recent changes in the charitable planning environment, including rising interest rates, federal and state tax changes, new cases, rulings, and government positions, as we analyze what we believe are the best ideas to fulfill the charitable objectives of our clients. We will discuss enforcing a client's charitable intent, the best sort of charitable donee, and matching the right technique with the client's situation and objectives.*

- ♦ Turney B. Berry, Partner, Wyatt Tarrant & Combs
- ♦ William R. Levy, Regional Trust Head and Senior Advisor, Brown Brothers Harriman Trust Company of DE, N.A.
- ♦ Martin Hall, Partner, Ropes & Gray LLP

4:30 - 4:45 p.m. - Break - Governor's Hall

4:45 - 5:45 p.m. - Session 7 - Trust Ethics (60 minutes) - Group Live

What Really Happens With Trust Cases In Court? - *A mock trial involving ethical issues on a trustee's motion to resign, to collect litigation legal fees and expenses and to receive instructions from the court.*

- ♦ Jocelyn Margolin Borowsky, Partner, Duane Morris LLP
- ♦ Robert W. Eaddy, President & CEO, The Bryn Mawr Trust Company
- ♦ Thomas M. Forrest, President & CEO, U.S. Trust Company of Delaware
- ♦ Michael Friedberg, Director, Legal Counsel, Charles Schwab Trust Company of Delaware
- ♦ Peter S. Gordon, Director, Gordon, Fournaris & Mammarella, P.A.
- ♦ William M. Kelleher, Director, Gordon, Fournaris & Mammarella, P.A.
- ♦ Chad M. Shandler, Director, Richards, Layton & Finger, P.A.
- ♦ W. Donald Sparks, Director, Richards, Layton & Finger, P.A.

5:45 p.m. - Conference Adjourns

**Total Credits for 2018 Delaware Trust Conference = 15.0 CLE
applied for (DE & PA) (including 2.0 Ethics Credits),
CPE & ICB Credits Applied for.
Participants can earn up to 18.0 CPE credits in
Specialized Knowledge and Applications field of study.**

**The Exhibition Hall will be open throughout
all sessions of the conference**



Hotel Information



The Westin Wilmington

818 Shipyard Dr., Wilmington, DE 19801. Please contact hotel's reservation department at 1-800-937-8461. In order to receive special conference room rate (\$210 per night plus applicable taxes), please identify yourself as part of the **Delaware Trust Conference - room block**. You must make your room reservation by 5 p.m. on October 2, 2017 to ensure the discounted room rate. Group hotel room block is for Monday, October 22nd & Tuesday, October 23rd. The Westin Hotel will honor the discounted room rates two days before arrival and two days after group departure based on availability. The Westin Wilmington is adjacent to the Chase Center.

Hotel du Pont, 11th & Market Streets, Wilmington, DE 19801. For reservations, please call (302) 594-3125 or (800) 441-9019. No room block available, rooms subject to availability and prevailing rates. **Note: No transportation provided from Hotel du Pont to Chase Center on the Riverfront**

2018 Delaware Trust Conference - Program Details

LEARNING OBJECTIVES: To further the understanding of the unique aspects of Delaware Trusts for the benefit of trust professionals to assure that their trust clients receive the most timely, knowledgeable and beneficial advice to maximize their trust needs.

AT COMPLETION OF THIS CONFERENCE, YOU WILL BE ABLE TO: Define the steps an international client uses when considering establishment of a Delaware trust and apply the same to the development of their business; Apply best practices methods on satisfying client needs and trust administration; Identify and apply current trends in Delaware trust planning to better serve existing clients and broaden your trust knowledge, including consideration of both state and national trends; Identify and avoid potential risks to trust clients and trust companies with regard to potential litigation, particularly in the fields of document drafting and review, fiduciary oversight, trust transfer and ethics; analyze and identify potential issues with special assets, asset protection trusts, and international filing requirements for trusts.

PROGRAM CONTENT: The 13th annual edition of this premiere wealth management conference features the tricks you need to treat your clients to all the benefits of Delaware trusts! Dozens of the nation's top trust, legal and wealth management experts will provide the latest information on Delaware trusts. Learn how to serve your clients the finest selection of wealth management options for the needs of their financial palates. Join the expert panelists from the trust, legal, and accounting fields to learn the latest Delaware Exclusive information.

PROGRAM LEVEL: Intermediate

PROGRAM PREREQUISITES & ADVANCE PREPARATION: Those attending the conference will be from varied backgrounds; however all should have a minimum of a bachelor's degree from an accredited college or university. In addition, the attendees will also have a variety of higher educational degrees and designations including, but not limited to J.D., CPA, CTFA, and CFP.

DELIVERY METHOD: Group Live discussions with PowerPoint supplements. All materials presented are provided to attendees in digital electronic format.

REGISTRATION INSTRUCTIONS: Both days for \$995 for DBA/FEA members; \$1,600 for non-members. Daily prices are also available and are listed on the enclosed application. To register, please complete the enclosed registration form and fax to 302-678-5511 or email Renee Rau: renee.rau@debankers.com

REFUND POLICY: If an attendee drops a seminar after the registration deadline, but at least ten (10) business days before the conference starts, the drop fee is \$100.00. After October 12, 2018, the attendee will be charged the full cost of the conference. If the attendee does not drop the conference and does not attend, s/he will be considered a “no-show” and will be charged the full cost. Qualified substitutions are permitted at any time. Continuing education credits will be given to the individual who attends the conference.

PROGRAM CANCELLATION POLICY: The DBA/FEA reserves the right to cancel a session for insufficient enrollment. If a class is cancelled, the DBA/FEA will notify the registrants at least five (5) business days before the scheduled date and refund the course fee.

COMPLAINT RESOLUTION POLICY: Every program’s relevance is guaranteed. If an attendee becomes dissatisfied with the program, she/he will receive a full refund of the enrollment fee or be permitted to attend an equivalent program at no charge. For more information regarding administrative policies such as complaints and refunds, please contact our offices at 302-674-0202.

The Delaware Bankers Association Financial Education Alliance 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 of acceptance of individual courses for CPE credits. Complaints regarding registered sponsors may be addressed to National Registry of CPE Sponsors, 150 Fourth Avenue North 700, Nashville, TN 37219-2417, website www.learningmarket.org.



2018 Delaware Trust Conference

October 23rd & 24th

Chase Center on the Riverfront, Wilmington, DE

The Tricks and Treats of Delaware Trusts

Schedule at a Glance...

Tuesday - October 23rd

7:45 – 9:00 a.m. Registration
8:30 – 10 a.m. Session 1
10:00 – 10:20 a.m. Break with Exhibitors
10:20 – 11:50 a.m. Session 2
11:50 – 12:00 noon Break with Exhibitors
12:00 – 12:30 p.m. Lunch
12:30 – 12:45 p.m. Governor John Carney
12:45 – 1:45 p.m. Session 3
1:45 – 2:00 p.m. Break with Exhibitors
2:00 – 3:00 p.m. Session 4 (Split Sessions)
3:00 – 3:15 p.m. Break with Exhibitors
3:15 – 4:15 p.m. Session 5
4:15 – 4:30 p.m. Break with Exhibitors
4:30 – 6:00 p.m. Session 6
6:00 – 7:00 p.m. Reception with Exhibitors

Wednesday - October 24th

7:15 – 8:30 a.m. Registration
8:00 – 9:30 a.m. Session 1
9:30 – 9:45 a.m. Break with Exhibitors
9:45 – 10:45 a.m. Session 2
10:45 – 11:00 a.m. Break with Exhibitors
11:00 – 12:00 noon Session 3 (Concurrent Sessions)
12:00 – 12:15 p.m. Break with Exhibitors
12:15 – 1:00 p.m. Lunch with Exhibitors
1:00 – 2:00 p.m. Session 4
2:00 – 2:15 p.m. Break with Exhibitors
2:15 – 3:15 p.m. Session 5 (Split Sessions)
3:15 – 3:30 p.m. Break with Exhibitors
3:30 – 4:30 p.m. Session 6
4:30 – 4:45 p.m. Break
4:45 – 5:45 p.m. Session 7



The Delaware Bankers Association (DBA) is a not-for-profit, private trade association comprised of national and state chartered banks, non-deposit trust companies and savings banks that have assets in or are authorized to accept deposits in Delaware. The DBA also serves associate members that do business with its financial institution members. Delaware's business friendly environment, along with its progressive laws and chancery court system, make it a national leader in the banking and trust industries with some of the country's largest financial institutions having operations in the State. For more information on how DBA membership can benefit your organization, please visit www.debankers.com and click on the "membership" tab.



The Delaware Financial Education Alliance (DFEA) is a 501(c)(3) organization that provides financial literacy education targeted to persons of low- and moderate-income in the State of Delaware through a variety of educational programs designed to promote economic development and stability. The DFEA is also a provider of quality training programs available to employees of member banks in the financial services industry in Delaware.