

**2022 Virtual Program**  
***Trusts with a Twist: Looking at Old Trusts in New Ways***

**Program Agenda**

**Tuesday, 11/1 (Day 1)**

- 1:00-1:10 p.m. Program Kick-Off; What to Expect; Housekeeping
- 1:10-1:55 p.m. **Revocable Trusts with Pour Over Wills** (presented by Howard S. Krooks, CELA, Fellow, CAP)  
This session will address issues such as spousal "testamentary trusts" and pour back wills.
- 1:55-2:25 p.m. Drafting tips and clauses in small group breakouts (will not be recorded).
- 2:25-2:35 p.m. Networking Break
- 2:35-3:20 p.m. **Special Needs Trusts** (presented by Stephen Dale, Esq.)  
This session will address testamentary v. inter vivos; revocable v. irrevocable; and first party v. third party trusts.
- 3:20-3:50 p.m. Drafting tips and clauses in small group breakouts (will not be recorded).
- 3:50-4:00 p.m. Day 1 – Wrap Up
- 4:00 p.m. Optional Networking Happy Hour

**Wednesday, 11/9 (Day 2)**

- 1:00-1:10 p.m. Day 2 Kick-Off
- 1:10-1:55 p.m. **Irrevocable Income Only Trusts for Medicaid Planning** (presented by Robert A. Mason, CELA, CAP)  
This session will address invasion of principal; use of income; how to dissolve the trust if needed; choosing trustee(s) and powers; and gift/income/estate/capital gains tax issues.
- 1:55-2:25 p.m. Drafting tips and clauses in small group breakouts (will not be recorded).
- 2:25-2:35 p.m. Networking Break

2:35–3:20 p.m.      **Trusts to Hold Retirement Funds** (presented by Mark D. Munson, CELA, CAP)  
This session will address accumulation trusts v. conduit trusts and their effect on government entitlements for minors; providing for charities; intervivos v. testamentary; and irrevocable v. revocable.

3:20 – 3:50 p.m.      Drafting tips and clauses in small group breakouts (will not be recorded).

3:50–4:00 p.m.      Day 2 – Wrap Up

### **Thursday, 11/17 (Day 3)**

1:00-1:10 p.m.      Day 3 Kick-Off

1:10-3:50 p.m.      **Alphabet Trusts for Estate Planners: Why so many acronyms, and what do they all mean?** (Presented by Hy Darling, CELA, Fellow, CAP; Eric Einhart, Esq.; Letha McDowell, CELA, CAP; Vincent Russo, CELA, Fellow, CAP and Jennifer VanderVeen, CELA, Fellow, CAP)

Alphabet Trusts have value as an estate planning vehicle in the right situations. They can, however, be confusing to the surviving spouses after the death of the first spouse and many clients find them complicated to administer. You don't want to miss this panel of trust(s) experts help you navigate the "bowl" of Alphabet Soup Trusts.

3:50-4:00 p.m.      Wrap Up