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ODDITIES AND CHALLENGES IN PROBATE LAW

Long Island, New York

February 6, 2009

Presented By

Sharon Kovacs Gruer
Alan S. Laufer
Herman Max Leibowitz
David R. Okrent

CONTINUING EDUCATION

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CLE - 7.0
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KEY SEMINAR BENEFITS

Never Again Be Caught Off Guard by the Unexpected in Your Probate Practice

- Neutralize negative challenges involving personal representatives – including resignation, removal or death.
- Locate and validate hard-to-find and obscure types of beneficiaries without wasting time and resources.
- Prevent assets from being distributed under the table: separate heirs' personal property from that of the estate.
- Receive practical instructions on how to complete tax returns associated with probate.
- Distribute the estate fairly – even in unusual circumstances – while honoring the decedent's wishes.
- Avoid mistakes – learn what not to do in probate litigation.
- Learn how to act – not react – in unexpected situations.
- Discuss your unusual and challenging situations at our roundtable forum.

LONG ISLAND (Hotel located in Melville) — **February 6**
Melville Marriott Long Island
1350 Old Walt Whitman Road, Melville NY 11747
Phone 631-423-1600

IMPORTANT SEMINAR DETAILS

TIME

Registration	8:30 am - 9:00 am
Program	9:00 am - 4:30 pm

Complimentary snacks and refreshments are provided. Lunch is on your own.

TUITION

$339 for the first registrant
$329 for each additional registrant
Hardship tuition assistance is available. To apply, please call (800) 930-6182.

REGISTERING

Mail	registration form on back of this brochure	Phone	800-930-6182
Online	www.nbi-sems.com	Fax	715-835-1405

DIRECTIONS & PARKING

To obtain directions and parking information, please contact the facility listed above.

FREE REFERENCE MANUAL

Oddities and Challenges In Probate Law
Receive a comprehensive course manual, included with your tuition, which you can take back to your office and use as a reference.

AUDIO RECORDINGS

This seminar will be recorded in its entirety. If you can't attend, you can still obtain the benefits of the information provided by purchasing the manual and CD. See the registration form to order.

CANCELLATION

Has your schedule changed? Visit us on the web or call one of our Customer Service Representatives to learn more about your cancellation options.

THE NBI GUARANTEE

If you aren't satisfied with a seminar or training resource, call or write us and we'll make it right.

SEMINAR OUTLINE

I. TACKLE PERSONAL REPRESENTATIVE CHALLENGES GRACEFULLY
9:00 - 9:45, Herman Max Leibowitz
- A. Pitfalls in Appointment and Authority of a Personal Representative
- B. Problems the Removal of a Personal Representative Can Trigger
- C. Your First Step After a Personal Representative Resigns
- D. Minimize the Adverse Effects of Disability or Death of a Personal Representative
- E. Handle the Logistics of Dealing With Out of State Personal Representatives
- F. How to Control the Wayward Personal Representative

II. DETERMINE RIGHTFUL HEIRS OR BENEFICIARIES
9:45 - 10:30, Sharon Kovacs Gruer
- A. Determine Mystery Heirs or Beneficiaries More Easily
- B. What You Might Uncover When Proving Kinship
- C. Conservatorships/Guardianships
- D. What to Do About Obscure Types of Beneficiaries
- E. When the Family is Unhappy – How to Handle Controversies
- F. Dealing With Unknown Heirs or Beneficiaries
- G. What if Heirs or Beneficiaries Cannot Be Found?
- H. The Rules Governing the Presumed Death of Someone Missing for Five Years
- I. The Effects of Lapse and Void Benefits

III. HANDLING ASSETS OF THE ESTATE AND FILING TAXES
10:45 - 12:00, Alan S. Laufer
- A. Know When Special Administration is Needed
- B. Is it Part of the Probate Estate or Does it Belong to the Heirs or Beneficiaries?
- C. Practical Tips for Collecting and Safeguarding Assets
- D. Handling Exceptions to Inventory or an Account
- E. Surprises in the Ownership of Closely Held Businesses
- F. After-Found Property - Questions Often Raised
- G. How to Prepare the Federal Estate Tax Return – Step-by-Step
- H. Fiduciary Income Tax Return Preparation

IV. OVERCOMING LIABILITIES CHALLENGES AND MANAGING DISTRIBUTIONS
1:00 - 2:00, David R. Okrent
- A. The Difficulties Creditor Notices Create
- B. Difficult Creditor Negotiations
- C. Statutes of Limitations – a Possible Disaster
- D. The Insolvent Estate: How to Recover the Realty to Satisfy its Creditors
- E. What to Do When Beneficiaries are Minors Who Cannot Pay the Mortgage
- F. Predict Lender Workouts, Sale Problems and Beneficiary Problems
- G. Post-Judgment/Discharge Matters and Assets – Demystified

V. ADDRESSING PERPLEXING ETHICAL ISSUES
2:00 - 2:50, Herman Max Leibowitz
- A. When the Client's Diminished Capacity Becomes Apparent
- B. Identify the Client - The First Step to Avoiding Conflicts of Interest
- C. Privileged vs. Non-Privileged Communication: What Can Happen If You Don't Know the Difference
- D. Your Obligation to Keep the Client Informed
- E. How to Make Notice Rights a Non-Issue

VI. PROBATE LITIGATION
3:05 - 4:00, Alan S. Laufer
- A. Probate Discovery
- B. What Not to Do in Probate Litigation
- C. Probate Litigation Issues
  1. Will Contests
  2. Multiple Wills
  3. Court Interpretation of Will Provisions
  4. Creditor Claims
  5. Disputes Between Beneficiaries and Personal Representatives
- D. Appeals Process Detailed

VII. SOLUTIONS TO SPECIAL ISSUES: ROUNDTABLE DISCUSSION
4:00 - 4:30, David R. Okrent
- A. The Need for Extreme Care in the Correction of Errors
- B. Strategies for Avoiding Ancillary Probate
- C. Continuing the Business of the Decedent – Roadblocks Along the Way
- D. Where Asset Protection Planning Can Fall Short
- E. Problems With Real Estate Titles and Leases That Can Come Out of the Blue
- F. Multiple Probate
- G. Differences Between Jurisdictions – What To Look Out For
- H. Wills and the Rights of People in Civil Unions
- I. Share Your Techniques for Making Probate Procedure More Efficient

*If needed, the above agenda may be changed to best accommodate all of our attendees.

Register Today!
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WHO SHOULD ATTEND

This **intermediate level program** is designed for the following who want to learn how to solve unusual challenges that occur during probate:

- Attorneys
- Paralegals
- Accountants
- Trust Officers

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THE PROBATE PROCESS FROM START TO FINISH
© April 2008 - 274 Pages (FP42742)
So your client wants you to handle a probate case – do you know where to start? Do you know the proper procedures to use, as well as the law? Our comprehensive manual will give you detailed, step-by-step information to confidently and ably navigate the system. Gain the confidence you need to get a favorable outcome for your client when litigating in probate court. Order today!
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Do you have a solid understanding of proper procedures surrounding estate administration? Do you feel confident that you can overcome the wide array of challenges you may face while working with each estate's unique requirements? Gain a comprehensive understanding of the estate planning process with these reference materials so you can easily organize and manage your responsibilities. Order today!
By: Stephen E. Diamond, David A. Dorfman, Anthony J. Enea, James P. Reduto and Tracy Christen Reimann.

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SEMINAR OVERVIEW

This one-day seminar will provide insights and solutions for specialized probate situations you may not deal with every day. Learn how to determine the best course of action when confronted with unusual challenges so you can carry out your client's wishes. Our faculty will share situations they've encountered, and prepare you to troubleshoot effectively. *Join us today!*

OUR DISTINGUISHED FACULTY

SHARON KOVACS GRUER is principal in the law firm of Sharon Kovacs Gruer, P.C., where she practices primarily in the areas of elder law and estate planning. She is certified as an elder law attorney by the National Elder Law Foundation. Ms. Gruer has lectured to several professional groups. She earned her B.S. degree from Hebrew University in Jerusalem, Israel, her LL.M. degree in taxation from New York University and her J.D. degree from Yeshiva University's Benjamin N. Cardozo School of Law. Ms. Gruer is the former chairperson of the Nassau County Bar Association Taxation Committee, a current member of the Tax Steering Committee of the National Academy of Elder Law Attorneys, and is the current co-chair of the Trust SIG Committee of the National Academy of Elder Law Attorneys. She is a panel member of the Surrogate Decision Making Committee Program of the New York State Commission on Quality of Care for the Mentally Disabled. Ms. Gruer is a member of the National Academy of Elder Law Attorneys, the American Bar Association (member, Tax, Real Property, Trusts and Probate sections), the New York State Bar Association (member, Elder Law, Trusts and Estates, and Tax Law sections), the Nassau County Bar Association (member, Taxation, Surrogate's Court, Elder Law, Social Services and Health Advocacy committees) and the Suffolk County Bar Association (member, Elder Law, Surrogate's Court and Taxation Law committees).

ALAN S. LAUFER is an attorney in the trusts and estates group of Pryor Cashman LLP. He specializes in all aspects of estate planning, estate administration, litigation in the Surrogate's Courts, and laws affecting charitable organizations. Mr. Laufer's practice includes drafting and structuring complex wills, trusts, agreements and other estate planning documents; representing executors, trustees and beneficiaries in difficult estate administration issues; and representing fiduciaries before the Internal Revenue Service and state taxing authorities in connection with estate and gift tax issues. He has successfully litigated will contests, disputed administrations and accountings, and actions against fiduciaries. Mr. Laufer earned his B.A. degree from the State University of New York at Binghamton, his M.S. degree from Syracuse University, his J.D. degree from Syracuse University College of Law and his LL.M. degree from New York University School of Law.

HERMAN MAX LEIBOWITZ is an attorney in New York who has more than 30 years of experience in the fields of estate and corporate, including wills, trusts, estate planning, probate, estate litigation, elder law, formation of corporations, partnerships, limited liability companies (LLCs), shareholder and partnership agreements, and business succession planning. He represents executors, trustees, heirs and business owners. He has extensive experience in dealing with overseas assets and heirs. Mr. Leibowitz also has extensive experience locating unknown assets and unknown heirs. He has a highly successful record of privately resolving family heirship disputes without court intervention. Mr. Leibowitz also has extensive experience as an executor, co-executor, trustee and co-trustee. He is court-certified as an Article 81 Court Evaluator and Guardian. Mr. Leibowitz is a dynamic public speaker on estate planning issues and procedures. He wrote, "Practical Advice for Representing Older Clients" for the *New York Law Journal*. Mr. Leibowitz co-wrote, "How to Use Trusts to Avoid Probate & Taxes" in *Random House*, "Living Trusts: A Primer" and "Wills - A Do-It-Yourself Guide" in *Citizens Legal Guide*. He earned his B.S. degree from the City College of the City University of New York and his J.D. degree from Rutgers University Law School. Mr. Leibowitz is a member of The Association of the Bar of the City of New York, the New York State Bar Association and the National Academy of Elder Law Attorneys.

DAVID R. OKRENT is the principal owner of The Law Offices of David R. Okrent, which concentrates in the areas of elder law, tax, estate planning, estate administration and asset protection. Mr. Okrent has more than 21 years of experience in both the legal and accounting fields, and was the recipient of the Long Island Coalition for the Aging, Inc. "Man of Spirit" Award for his commitment to the field of aging. He is a frequently invited lecturer and writer on these topics. Mr. Okrent has lectured to many various organizations. He has appeared on the TV program titled *Best Years* and was the long-time co-host of the *Elder Law and Senior Forum* radio program. Mr. Okrent writes regularly for the legal, accounting, financial and private sector, as well as general, local and national public publications. He is the immediate past co-chairman of the Suffolk County Bar Association Elder Law Committee, is an advisory member of the Suffolk County Bar Association's Academy of Law and is a member of the New York State Bar Association and the National Academy of Elder Law Attorneys. In addition, he serves on the Tax and Elder Law committees for the Suffolk and New York State bar associations. Mr. Okrent is the current chair of the Legal Advisory Board of the Long Island Alzheimer's Foundation. He was recently honored as a "LIAF Angel" for his commitment to LIAF and the Alzheimer's community. Mr. Okrent is a member of the New York Society of CPAs, a past member of the American Institute of CPAs and a member of the New York Society of CPAs Estate Planning Committee. He earned his B.S. degree in accounting, cum laude, from the School of Professional Accountancy at Long Island University, C.W. Post Campus, and the faculty award for Academic Excellence in accounting, and his J.D. degree, cum laude, from St. John's University School of Law.

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CLE - 7.0 - This course has been approved in accordance with the requirements of the New York State Continuing Legal Education Board for a maximum of 7.0 credit hours, of which and 1.0 hour can be applied toward the ethics and professionalism requirement. This live format program is appropriate for experienced attorneys.

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NFPA - 6.0 - This seminar has been approved by The National Federation of Paralegal Associations, Inc. (NFPA) for 6.0 hours of Continuing Legal Education, including 1.0 hour of ethics. Self-Study credit is available.

Accountants - This is an intermediate level program. Accountant should have a basic understanding of asset protection techniques and tax matters relating to estate planning. No advanced preparation or prerequisites are required. Field(s) of Study-- Taxation; Ethics.

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February 6
Long Island, NY

Seminar Number: 47801

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