

**Attorneys
Partner**

• Jeffrey A. Asher

Pryor Cashman Partner Jeffrey A. Asher To Speak At NBI Seminar On Estate Planning Basics

Pryor Cashman Trusts & Estates Partner Jeffrey A. Asher will speak at the National Business Institute's seminar on *Estate Planning Basics* to be held on July 21, 2008 at the Tudor Hotel at the United Nations, 304 East 42nd Street, New York, NY.

The program is designed to help attorneys, accountants, financial advisors, and other financial professionals understand the fundamentals of estate planning documents, including wills, trusts, and ancillary documents such as powers of attorney, health care proxies and living wills. The program will discuss the pros and cons of using various types of documents, as well as the estate, income and capital gain tax ramifications involved. The program will also highlight the ethical issues related to estate planning, both from the attorney's perspective and from that of the client who must make extremely important and sometimes end-of-life decisions.

Some of the topics included in this program are:

- Choosing the estate planning technique that is best suited for the client
- How to prepare plans with protections for minors, incompetent persons, and beneficiaries with special needs
- Learn how and when to use revocable living trusts, wills, durable powers of attorney, and health care directives
- Utilizing the marital deduction as an estate tax elimination tool and understanding its ramifications
- How to effectively and properly reduce the estate tax, gift tax and generation-skipping transfer tax
- How to use a living will and/or health care proxy to help the client control end-of-life medical decisions
- How to handle ethical issues that arise in estate planning, such as competency of the client and conflicts of interest

To learn more about the seminar, obtain a recording of the event, or obtain information about the subject matter, please contact Jeffrey A. Asher at (212) 326-0817 or e-mail him at jasher@pryorcashman.com. You may also download a brochure and registration form for the seminar by [clicking here](#).