

ON CAMPUS



UNIVERSITY OF NOTRE DAME

Notre Dame, Indiana | October 28-30, 2026

Program will be modified to fully reflect any legislative developments affecting the estate tax.

INTRODUCTION

The 52nd Annual Notre Dame Tax & Estate Planning Institute will be held in person on the beautiful University of Notre Dame campus. The Institute will utilize the recently renovated University conference facilities, centered at the Morris Inn in the heart of the campus. We expect that this new location will not only attract the Institute's many long-time attendees but will also draw estate planning practitioners eager to receive up-to-date insights, information, and ideas for their practice from our impressive panel of speakers in a modern conference setting amid the historic university campus.

As in the past, the Institute offers topics that cover transfer tax and income tax saving techniques and practical ideas relevant to a broad range of clients, even clients not exposed to the estate tax.

With the development of artificial intelligence and its application in the estate planning profession, the entire Wednesday afternoon session will be devoted to AI, starting with an hour discussion of the ethical duties and data security implications practitioners must consider when integrating AI tools into their practices. The remaining two hours will discuss strategies for using AI technologies to increase practice efficiency and reduce administrative burdens. The session will feature real-world examples of its implementation to streamline document drafting, research, and client communications.

The Institute prides itself on offering topics not typically offered at estate planning programs but that are frequently needed by clients. A practical topic that arises more often in today's economy is a discussion of strategies and structures available to parents looking to help their adult children acquire their first home. For clients with contacts in multistate jurisdictions, a topic will examine the legal conflicts that arise when administering trusts across state lines and evaluate strategies for selecting optimal trust situs. Another practical topic examines the practical, ethical, and interpersonal advice needed when guiding clients through the sensitive process of disinheritting a family member while building a legally defensible plan to deter future litigation. With the proliferation of wealth management entities from simple-to-use discretionary trusts to sophisticated family offices, a topic will examine the various entities to help practitioners determine the most suitable fiduciary arrangement for their clients' specific operational and familial needs. Another topic will discuss best practices for structuring retirement plan beneficiary designations and handling the transfer of retirement assets during marriage, divorce, and subsequent remarriages.

We hope that the topics described above and our broad range of other practical and useful topics will be of value to you.

FACULTY

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52nd ANNUAL NOTRE DAME® TAX & ESTATE PLANNING INSTITUTE

Wednesday: 3 credit hours - 1 hour ethics
Thursday: 7 credit hours - 1 hour ethics
Friday: 7 credit hours - 1 hour ethics
TOTAL PROGRAM: 17 CREDIT HOURS - 3 HOURS ETHICS
(see details on Continuing Education on back)

WEDNESDAY

OCTOBER 28, 2026

3 CREDIT HOURS | 1 HOUR ETHICS

1:40 - 1:45 pm (5 mins):
Greeting
~ Jerome M. Hesch

3:00 - 5:00 pm | Session 2 (120 mins):
AI Practical Applications You Can Use Now To Improve Your Practice and Thoughts To Ponder for the Future
~ Martin Shenkman, Alan Gassman & Johnathan Blattmachr

*ethics credits

THURSDAY

OCTOBER 29, 2026

7 CREDIT HOURS | 1 HOUR ETHICS

8:00 - 8:10 am (5 mins):
Greeting
~ Jerome M. Hesch

10:25 - 11:25 am | Session 4* (60 mins):
Family Law Considerations in Estate Planning for Married Couples: Navigating the Ethical Minefield
~ Bruce Stone

A

choose from the following sessions which are scheduled to run concurrently

B

11:40 am - 12:40 pm | Session 5A (60 mins):
Getting Hitched Without the Hitches: Retirement Accounts in First and Second Marriages
~ Christopher Hoyt

11:40 am - 12:40 pm | Session 5B (60 mins):
Conflicts of Law When Multistate Jurisdictions Apply
~ George Karibjanian & Craig Frankel

2:00 - 3:00 pm | Session 6A (60 mins):
Income Tax Treatment Upon Termination of Grantor Trust Status
~ Brant Hellwig

2:00 - 3:00 pm | Session 6B (60 mins):
The Migrating Client: What Lawyers in Common Law States Need To Know About Community Property
~ Alan Gassman & Vincent Miranda

4:30 - 5:30 pm | Session 8A (60 mins):
Structuring Wealth Stewardship: Family Offices, Private Trust Companies, Purpose Trusts, Discretionary Trusts, and Directed Trusts
~ Kim Kamin & Bobbi Bierhals

4:30 - 5:30 pm | Session 8B (60 mins):
Private Placement Life Insurance in Plain English: A Practical Primer for Advisors To Evaluate When It Should Be Used
~ Brad Dillon & Arielle Lederman

*ethics credits

FRIDAY

OCTOBER 30, 2026

7 CREDIT HOURS | 1 HOUR ETHICS

A

choose from the following sessions which are scheduled to run concurrently

B

8:00 - 9:00 am | Session 9A (60 mins):
Modern Estate Administration: New (As Well as Old) Issues Arising After Death
~ Nikola Djuric

8:00 - 9:00 am | Session 9B (60 mins):
They Shouldn't Inherit My Problems! Dealing With Complex Holdings When We Just Want To Leave Easy Wealth (and Not Our Complicated Assets) to the Next Generation
~ David Rosen

10:30 - 11:30 am | Session 11A (60 mins):
Navigating the Section 642(c) Minefield – Obtaining the Income Tax Charitable Deduction for Estates and Non-Grantor Trusts
~ Jeremiah Doyle

10:30 - 11:30 am | Session 11B (60 mins):
All Grown Up With No Place To Live: Exploring Options for Helping Children or Other Family Members Acquire a Home
~ Judy Saxe & Jocelyn Borowsky

12:45 - 2:00 pm (75 mins):
Lunch

3:15 - 4:15 pm | Session 14A (60 mins):
Demystifying Fiduciary Income Taxes When Navigating the Traps in the Fiduciary Minefield
~ David Berek

3:15 - 4:15 pm | Session 14B (60 mins):
Beware of Foreign Problems Lurking in Your US Trusts
~ Raj Malviya & Mary O'Reilly

*ethics credits

Program is subject to change and will be modified to reflect any legislative developments affecting estate tax.

PROGRAM INFORMATION

The Institute will be held on campus at the University of Notre Dame on October 28, 29 and 30, 2026.

The Institute, as always, offers an impressive panel of speakers who will discuss practical topics relevant to a broad range of clients, even those not exposed to the estate tax.

This program will use Eastern Time (same as New York City).

Continuing Education Certification

For those attendees desiring certification of attendance at the program, the Institute will provide attendance logs and will issue certificates of attendance. The program will afford up to 17 actual hours of continuing education, including up to 3.00 hours of ethics. Each continuing education accrediting agency determines the number of continuing education hours (including ethics and technology) it will accept for accreditation.

Registration - *register online using the above link*

- \$945 Advance two-day registration for the entire program (2½ days)
- \$990 On-site two-day registration for the entire program (2½ days)
- \$590 Advance one-day registration
- \$625 On-site one-day registration

Fee includes access to download all the papers before the Institute.

Optional Items:

- \$245 - Printed Outline Books

Confirmations

Confirmations will be emailed.

Lodging

Contact the hotels directly. For lodging assistance and alternatives, visit:
<https://www.visitsouthbend.com/places-to-stay/>



UNIVERSITY OF
NOTRE DAME

Notre Dame, Indiana 46556

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