

NATIONAL ASSOCIATION OF ESTATE PLANNERS & COUNCILS

YEARLY NO-CHARGE SPEAKER PROGRAM

The “No-Charge” speaker program is one of the most valuable and widely-used benefits offered by NAEPC to our 260 estate planning councils. The individuals noted below have agreed to speak (within noted guidelines)... **WITH THEIR HONORARIUM WAIVED!** Each speaker will present an educational topic, speak a bit about the benefits of being a member of NAEPC, and current NAEPC board members may also be available to attend a board meeting to discuss the benefits of NAEPC affiliation in more detail.

This special benefit is available to councils current with their dues and may be used once per fiscal year. Councils are asked to submit their enrollment/registration form to NAEPC rather than contacting speakers directly.

· Available Speakers

Gary L. Flotron, MBA, CLU®, ChFC®, AEP®
St. Louis, MO
past president

**Thomas M. Forrest, TO, CPA,
AEP® (Distinguished)**
Wilmington, DE
past president

**Michael W. Halloran, CFP®, CLU®, ChFC®,
AEP® (Distinguished) Nominee**
Jacksonville, FL
past president

Al W. King, III, JD, LL.M., AEP® (Distinguished)
New York, NY
current board of directors

Lawrence M. Lehmann, JD, AEP®
New Orleans, LA
2015 president-elect

Lawrence J. Macklin, Esq., CPA, AEP®
Baltimore, MD
current board of directors

**Clark B. McCleary, CLU®, ChFC®, MSFS,
AEP® (Distinguished)**
Houston, TX
past president

Jordon N. Rosen, CPA, MST, AEP®
Wilmington, DE
2015 president

Paul S. Viren, CLU®, ChFC®, AEP®
Spokane, WA
2015 treasurer

· Special Opportunity for 2015/16!



Councils can opt to take advantage of either one in-person speaker **or** one group webinar in the Robert G. Alexander Webinar Series! A full listing of past and upcoming programs can be found on our website, www.naepc.org. Please indicate your webinar preference on the enrollment/registration form. Webinars can be viewed live or on-demand, depending on the preference of your council.





Gary L. Flotron, MBA, CLU®, ChFC®, AEP®

Availability: Monthly / Programs up to 4 hours in length

Topics: The Uniform Prudent Investor Act and Trust-Owned Life Insurance: The Impossible Dream or a Match Made In Heaven; Risk Management and the Credible

Evaluation of Credible Life Insurance Policies for the Professional and Amateur Trustee, And Anyone Else Who is Interested; UPIA Compliance, Risk Management and the Evaluation of Permanent Life Insurance; Is the Idea of a Perpetual Trust a Myth?; What Every (Fill in the Blank) Needs to Know About Life Insurance and No One Ever Told Them; The Financial and Investment Planning Approach to the Evaluation of Life Insurance; Estate Planning is for the Birds...and the Cats...and the Dogs...and the Horses: Providing for Your Client's Pets in Their Financial and Estate Plans

Gary L. Flotron is principal of G. L. Flotron & Associates, specializing in estate and business planning, and executive and employee benefit plans. He is the Associate Director of Financial Planning and Counseling Program and an adjunct faculty member at the College of Business Administration, University of Missouri at St. Louis, where he teaches courses in estate and trust planning, employee benefits, and life insurance and is also an adjunct professor with The American College. Flotron is chair emeritus and member of the executive committee for the Synergy Summit, an organization comprised of the leading professional associations for estate and financial planning professionals. He is past president of NAEPC and The NAEPC Education Foundation, as well as past chair of the foundation and Accredited Estate Planner® designation committees of NAEPC. Flotron is a former member of the national board of directors of the Society of FSP, has served on numerous committees and task forces, and is the current editor of the estate planning section newsletter. Flotron is past president of the Estate Planning Council of St. Louis and the NAIFA St. Louis chapter, past member of the board of directors of the Foundation for Financial Service Professionals, past regional chair for the National Council of The American College, and has served as a member of the Chartered Financial Consultant Curriculum advisory board for The American College. He is a frequent national speaker, including many Estate Planning Councils, the Heckerling Institute on Estate Planning, the Federal Tax Institute of New England, and the NAEPC Annual Conference. Flotron obtained an MBA from the Washington University John M. Olin Graduate School of Business Administration, where he was inducted into Beta Gamma Sigma, and completed his undergraduate work in engineering management at the University of Missouri at Rolla. He is the 1996 recipient of the Stan Towerman Excellence in Professional Education Award from the SFSP Greater St. Louis Chapter, a 1994 recipient of the Paul F. Mills Scholarship from the Foundation for Financial Service Professionals, was inducted into the NAIFA St. Louis Chapter Hall of Fame in 2003, and is the University of Missouri – St. Louis 2014-2015 recipient of the Chancellor's Excellence Award for a Part-Time Faculty Member.





Thomas M. Forrest, TO, CPA, AEP® (Distinguished)

Availability: Monthly / Programs up to 2 hours in length

Topics: Delaware Trusts (Asset Protection, Dynasty, Total Return); Moving Trusts: Which Jurisdiction is Best – Roadblocks & Challenges; Why a Corporate Trustee? Changing Situs – Reformation, Decanting, Merger or Non-Judicial Settlement?

Thomas M. Forrest is president & CEO of U.S. Trust Company of Delaware. He is past president and founder of the personal trust division for Charles Schwab Bank in Wilmington, Delaware, a personal trust office he opened and staffed in 2007. Before joining Charles Schwab, Tom was co-founder, president and CEO of U.S. Trust Company of Delaware. He joined U.S. Trust Company in 1999 and opened the U.S. Trust office in Delaware in 2000, which he managed through 2007. Tom was vice president and manager of the trust tax and financial planning division for Wilmington Trust Company for 18 years. He is a past president of the NAEPC and Delaware Estate Planning Council, past treasurer of the Delaware Society of CPAs and past chairman of its tax committee. Tom is a past board member of the Society of Financial Service Professionals, Delaware chapter, and has served as a board member of the Philadelphia Estate Planning Council. He is also a past president of the Bank and Trust Tax Association of Mid-Atlantic States, a member of the American Institute of CPAs, The Delaware Society of CPAs, and The Wilmington Tax Group. Tom currently serves on the board of Autism Delaware and is chairman of the Mary Campbell Center Foundation. He is also a current director of The NAEPC Education Foundation. While with U.S. Trust, Tom assisted the IRS with the development of fiduciary income tax returns on magnetic media, becoming the first bank in the country to file fiduciary income tax returns in this manner. Tom has lectured extensively to professional groups on a variety of tax and estate planning topics nationwide.



Michael W. Halloran, CFP®, CLU®, ChFC®, AEP® (Distinguished) Nominee

Availability: Monthly / Programs up to 4 hours in length

Topics: Domestic Asset Protection Trust; BDIT's - Beneficiary Defective Inheritor's Trust; Grantor Retained Annuity Trusts; Charitable Remainder Trusts; Charitable Lead Trusts; Due Diligence in Choosing a Life Insurance Policy; Trust Owned Insurance Policies; Financed Life

Insurance with Exit Strategies

Michael W. Halloran is a wealth management advisor with Northwestern Mutual Investment Services LLC and is an Estate Strategies Group Advisor and a member of Northwestern Mutual's Estate Business Planning specialist study group; he has been in the financial services industry for over 40 years. Mike carries securities registrations 1, 8, 63, and 65 and, along with his team, has a vibrant practice managing over \$160 million of client assets. A graduate of Florida State University and The American College, his approach to financial planning involves analyzing, planning, and implementing customized strategies and while he remains committed to providing comprehensive, integrated financial plans that reflect the clients' values and support their lifelong goals, his true passion lies within estate and business planning for individuals and businesses. Mike has received several industry awards and has been featured in national publications including *National Underwriter*, *Capital Executive*, *New York University Review*, *Money*, *Life Association News*, *Life Insurance Selling*, *USA TODAY*, *New York Times*, *Chicago Tribune*, *Congressional Quarterly*, and *Dow Jones News*, and speaks regularly throughout the United States on a variety of topics. He will be inducted into the NAEPC Estate Planning Hall of Fame® in November 2015



and will be honored with the Accredited Estate Planner® (Distinguished) designation at that time. Mike taught at the University of North Florida for 14 years. He is a past president of NAEPC, the Estate Planning Council of Northeast Florida, and the Jacksonville Association of Insurance and Financial Advisors, has served as a national director of the Society of Financial Service Professionals, and is a past member of the board of directors of the Florida Association of Insurance and Financial Advisors. He currently serves Physicians Nationwide as its executive director and is involved on various other community organizations. In his spare time, Mike enjoys running, public speaking, and going to Disney theme parks with his wife Sue.



Al W. King, III, JD, LL.M., AEP® (Distinguished)

Availability: Up to 4 times per year / Programs up to 4 hours in length

Topics: Domestic Asset Protection Trust Planning in 2015 & Beyond; Changing the Situs of a Trust for Income Tax and Other Trust Law Benefits; The Modern Dynasty Trust – Who? What? When? Where? How? Why?; Are Irrevocable Trusts Really Irrevocable? – Reformation, Modification, Decanting and Trust Protectors; Why South Dakota? A Comparison of South Dakota Versus the Other Key Dynasty Trust States; Designing the 21st Century Irrevocable Trust; Popular Domestic Trust Strategies for International & Cross Border Families; *The Next Tsunami* – Charitable Giving with Non-Charitable Trusts: How the Wealthy are Using Modern Trust Structures to Provide Social and Fiscal Responsibility; Selecting Modern Trust Structures and Administration Based Upon a Family’s Assets

Al W. King, III is based in New York City and is the co-founder, co-chairman and co-chief executive officer of South Dakota Trust Company LLC, South Dakota Planning Company, and the Estate Planning Institute. Currently with more than \$28 billion in assets under administration, South Dakota Trust Company offers pure trust administration without any product, working with whomever the client/advisor wishes regarding investments, insurance, and custody. As a result of South Dakota’s unique trust laws, SDTC works with families all over the globe, serving as trustee as well as corporate and/or trust agent for family owned private trust companies. Mr. King was previously managing director and national director of estate planning for Citigroup and also the co-founder and vice chairman of Citicorp Trust South Dakota. In addition, he previously served as director of financial and estate planning for Coopers and Lybrand in Stamford, Connecticut. Mr. King has been inducted into the NAEPC Estate Planning Hall of Fame® and currently serves on the board of directors for the NAEPC and the advisory board for The NAEPC Education Foundation. Mr. King is the co-vice chairman of the editorial board of *Trusts & Estates* magazine and has been a member for more than 22 years. He is a member of several groups and organizations, including the Society of Trust and Estate Professionals, the International Association of Advisors in Philanthropy, New York Philanthropic Advisors Network, Fairfield County and New York City Estate Planning Councils, etc. In addition, he is frequently published and quoted in publications on various estate planning topics and addresses professional organizations, special interest groups, and general audiences regularly on the subject of estate and financial planning. Mr. King received a Bachelor of Arts cum laude from Holy Cross College, a Juris Doctor from Syracuse University Law School and an LL.M. in Tax Law from Boston University School of Law.





Lawrence M. Lehmann, JD, AEP®

Availability: Monthly / Programs up to 2 hours in length

Topics: Successful Collaboration Among Estate Planning Professions; Charitable Gift Planning Strategies; Client Centered Estate Planning: An Innovative Approach; NAEPC Council Membership & Benefits

Lawrence M. Lehmann is a graduate of Tulane Law School and is certified as a specialist in estate planning and administration, as well as taxation, by the Louisiana Board of Legal Specialization. He practices estate planning law in New Orleans as a member of Lehmann Norman & Marcus LC, a law firm now in its fourth generation. He has served as president of New Orleans Council of the Partnership for Philanthropic Planning, New Orleans Estate Planning Council, the Jewish Children's Regional Service, the New Orleans Hillel Foundation and the New Orleans Friends of Music. He is currently serving as the president-elect of NAEPC and as vice-president of the Jewish Endowment Foundation of Louisiana. In addition, Larry is an instrument rated pilot, and is a founding member of Pilots for Patients, a non-profit organization that provides transportation for medically stable patients who live in Louisiana and require specialized medical care.



Lawrence J. Macklin, Esq., CPA, AEP®

Availability: Monthly / Programs up to 4 hours in length

Topics: Most estate planning-related topics, including: Life Insurance Planning; Single Stock Concentration Planning; and using the Partnership Freeze as an Alternative to a GRAT/SIDGT (councils are welcome to work with Mr. Macklin to choose a topic best suited to their program)

Lawrence J. Macklin is a managing director and wealth strategist with U. S. Trust, Bank of America Private Wealth Management. He coordinates the development and delivery of innovative strategies and solutions for high net worth individuals and families in the areas of single stock concentrations, estate and wealth transfer planning, charitable giving and retirement, income tax, business succession and stock option planning. He also works closely with clients and their outside advisors to provide specialized wealth management and fiduciary services. Mr. Macklin began his tax and estate planning career in 1982 and joined U.S. Trust in 1994. Prior to joining U.S. Trust, he was associated with Venable LLP, a national law firm, as well as the accounting firm of Price Waterhouse. Mr. Macklin has served as an adjunct professor of law at Stevenson University (formerly Villa Julie College) in Baltimore, Maryland and as an adjunct professor of taxation in the graduate business program at The Johns Hopkins University. He has written for the *Journal of Wealth Management*, *The Practical Tax Lawyer* and various newsletters on tax and estate planning matters. He has lectured for the Estate Planning Council of Naples, the Trust and Estate Study Group of the Maryland Bar, Pennsylvania Bar Institute, the Marcus Evans Private Banking Forum, Information Management Network, Financial Research Associates and Lorman Education Services. Mr. Macklin has also served as a recurring lecturer for the continuing professional education programs sponsored by the Maryland Association of Certified Public Accountants and the District of Columbia Institute of Certified Public Accountants. He has been quoted in *Entrepreneur*, *Financial Advisor*, and other publications.





Clark B. McCleary, CLU®, ChFC®, MSFS, AEP® (Distinguished)

Availability: Up to 4 times per year / Programs up to 2 hours in length

Topics: What I Would Want to Know About the Life Insurance Business if I Didn't Already Know It (Or at Least Thought I Did!)

Clark B. McCleary has been the recipient of a number of industry awards during his 45 years as a life insurance agent. He has spoken in more than half the states on life insurance issues and practice enhancement strategies. Clark was national president of the Society of Financial Service Professionals in 1999-2000 and was the first recipient to receive that organization's newly created Kenneth Black Leadership Award in 2006. He is a member of two NAEPC councils in Houston and is a past-president of the Houston Business and Estate Planning Council. The NAEPC honored Clark in 2006 by naming him a Distinguished Accredited Estate Planner® and electing him to the Estate Planning Hall of Fame®. Clark is past president of NAEPC having served in that role in 2012.

A special note about Clark's presentation... A few years ago Clark was asked to speak at his affiliated local estate planning council, the Houston Business and Estate Planning Council, for the fourth time during his 25 years of membership. He was uncertain what subject matter he should cover that the audience would find fresh and interesting, so he decided to let the membership determine his content. Clark emailed 15 members, five in each of the attorney, CPA and trust officer categories, and asked what issues they would like to hear him address. The response level was extremely high and well defined, which allowed Clark to construct a presentation that was very well received. He has continued to make that presentation, slightly modified over the years to keep up with the times, because the non-insurance and financial planning members request it.



Jordon N. Rosen, CPA, MST, AEP®

Availability: Up to 4 times per year / Programs up to 2 hours in length

Topics: Tax and Financial Considerations during a Time of Illness of a Family Member; How to Navigate the 3.8% Investment Income Surtax; Planning for Non-traditional Families; Tax Planning for High Net Worth Clients; Year-end Tax Planning for Individuals, Businesses, Estates and Trusts; Post Mortem Tax Elections; Navigating the Portability Election; Planning for Estates Under \$10 Million

Jordon N. Rosen is the director of estate and trust services at the Wilmington, Delaware CPA firm of Belfint, Lyons & Shuman, P.A. He is a frequent speaker on income, trust and estate tax topics and has published more than 100 articles on tax related topics both locally and nationally. Jordon currently serves as president of NAEPC and is also member of the Chester County Estate Planning Council and the Estate Planning Council of Delaware.





Paul S. Viren, CLU®, ChFC®, AEP®

Availability: 4 times per year / Programs up to 1 hour in length

Topics: Beneficiary Designations and How to Get Back at Your Family!; Philanthropic Estate Planning, the Handprint We Leave Behind; The Death of Long-term Care Insurance and Now What Do We Do; The Psychology of Money, Why Our Clients Won't Listen to Us; ILITs (the Ticking Time Bomb), Watching Good Planning Blow Up; Let's Create a Practical Estate Plan, it Doesn't Have to be That Difficult (Oh, and Don't Forget the Love Letters!)

Owner and president of Viren and Associates, Inc., an independent financial planning firm based in Spokane, Washington, Paul has been providing a broad range of services to his clients for 20 years. His firm has coined the phrase "*Clear Solutions for the Chapters of Your Life*", which is the essence of his work. Whether planning and saving for retirement, building a business, providing employee benefits, protecting hard earned assets, paying for children's college, or investing, each of us goes through unique chapters in life and every chapter has a financial aspect. Paul is a graduate of Whitworth University in Spokane, Washington and has received his credentials from the American College as a Chartered Life Underwriter and Chartered Financial Consultant. He is licensed as an Investment Advisory Representative at LPL Financial along with securities registrations 6, 7, 24, 63, 65, and 66. In 2011, he was nominated by his peers in the Spokane Estate Planning Council to be recognized as an Accredited Estate Planner®. He works with his spouse, Beth, and together they have built a successful practice of financial planning, managing more than \$200 million in client assets. They also provide services to employers and individuals for retirement plans, health insurance, life, disability and long-term care protection. He is the past president of the Spokane Estate Planning Council, serves as president-elect of NAEPC, is an active member with Spokane Rotary Club 21, and has served on many boards and civic groups in the community. Paul is an avid backpacker and runner, loves to "turn" wooden pens from exotic wood from around the world, and wine tasting...not at the same time!



· How Does the In-Person Program Work?

- ⌘ One presentation per council is available (September 2015 – August 2016) based on speaker guidelines.
- ⌘ Councils must adhere to the timing restrictions provided by the speaker.
- ⌘ **Specific presentation dates will not be accepted at the time of application.**
- ⌘ Council is responsible for speaker's travel and lodging expenses.
- ⌘ All expenses to produce the meeting (print, postage, food, audio-visual, continuing education, etc.) are the sole responsibility of the Council. **Speaker will not be responsible for printing or shipping costs to prepare outlines, presentations, etc.**
- ⌘ Council must allow speaker minimal time to offer a brief description of the programs and services available to members of the NAEPC and/or to distribute information.
- ⌘ Council is welcome to invite speakers who are currently on the NAEPC board to attend a board meeting.
- ⌘ Once awarded, Council agrees to notify the speaker and NAEPC immediately if plans change and the program will not be offered.
- ⌘ Once awarded, it is the responsibility of the Council to handle all arrangements with the speaker / speaker's representative.
- ⌘ All presentations will be awarded on a first come, first served basis.
- ⌘ Those that wish to make a donation in the speaker's name are encouraged to do so to The NAEPC Education Foundation.

After submitting page 9 of this packet via fax to (216) 696-2582 or email to eleanor@naepc.org, a representative from the NAEPC will email the council contact with availability for the speaker. If the speaker is available, the council will be supplied with contact information for the chosen presenter. The council should then reach out to the speaker to confirm date and time arrangements within 30 days of receipt. Please call Eleanor M. Spuhler at the NAEPC office with any questions. Thank you!

National Association of Estate Planners & Councils

1120 Chester Avenue, Ste. 470
Cleveland, OH 44114
866-226-2224
admin@naepc.org · www.NAEPC.org



· NAEPC “No Charge” Speaker Program Enrollment / Registration Form

Council Name _____

Contact Name _____

Contact Position within Council (circle one): Administrator Officer Board Member Other

Contact Phone _____ Contact Email _____

Please indicate a first and second choice below. **Specific dates cannot be accepted at the time of registration.**

· Gary L. Flotron, MBA, CLU®, ChFC®, AEP®

____ September 2015	____ October 2015	____ November 2015	____ December 2015
____ January 2016	____ February 2016	____ March 2016	____ April 2016
____ May 2016	____ June 2016	____ July 2016	____ August 2016

· Thomas M. Forrest, TO, CPA, AEP® (Distinguished)

____ September 2015	____ October 2015	____ November 2015	____ December 2015
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· Michael W. Halloran, CFP®, CLU®, ChFC®, AEP® (Distinguished) Nominee

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____ May 2016	____ June 2016	____ July 2016	____ August 2016

· Al W. King, III, JD, LL.M., AEP® (Distinguished)

Our preferred month is: _____

· Lawrence M. Lehmann, JD, AEP®

____ September 2015	____ October 2015	____ November 2015	____ December 2015
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____ May 2016	____ June 2016	____ July 2016	____ August 2016

· Lawrence J. Macklin, Esq., CPA, AEP®

____ September 2015	____ October 2015	____ November 2015	____ December 2015
____ January 2016	____ February 2016	____ March 2016	____ April 2016
____ May 2016	____ June 2016	____ July 2016	____ August 2016

· Clark B. McCleary, CLU®, ChFC®, MSFS, AEP® (Distinguished)

Our preferred month is: _____

· Jordon N. Rosen, CPA, MS (taxation), AEP®

Our preferred month is: _____

· Paul S. Viren, CLU®, ChFC®, AEP®

____ September 2014	____ October 2014	____ November 2014	____ December 2014
____ January 2015	____ February 2015	____ March 2015	____ April 2015
____ May 2015	____ June 2015	____ July 2015	____ August 2015

· We would like take advantage of a webinar instead of an in-person presentation and prefer the _____ program.

