National Academy of Elder Law Attorneys, Inc.

REGISTER TODAY!

Visit www.NAELA.org

5th Annual Council of Advanced Practitioners Conference

You are invited to join us for a weekend of uninterrupted discussions facilitated by experts and NAELA CAP members who are recognized as advanced practitioners in the field of Elder and Special Needs Law. This program is being offered exclusively to meet the needs of advanced Elder and Special Needs Law practitioners and offers a one-of-a-kind opportunity for you to network with other advanced practitioners! The program is limited to NAELA CAP members only.

August 20–21, 2010
Chicago, Illinois

Schedule of Events

FRIDAY, AUGUST 20, 2010

8:00 a.m. – 8:45 a.m.
CONTINENTAL BREAKFAST

9:00 a.m. – 12:00 p.m.
Speaker: Natalie B. Choate, Esq.
(2 sessions)
MAKING RETIREMENT BENEFITS PAYABLE TO TRUSTS
How IRS minimum distribution rules apply to retirement benefits payable to trusts. The five "trust rules" you must not ignore. How to be sure the trust you draft or review is "safe" under IRS rules. Learn how trust accounting rules apply to retirement benefits under the new Uniform Principal and Income Act and otherwise.

THE 194 BEST AND WORST PLANNING IDEAS FOR YOUR CLIENTS
Your clients are bombarded with dreams and schemes designed to reduce the tax value of their retirement plans. Learn which ideas work, which ones probably don't, and which will win your client a midnight visit from the IRS. Plus, learn the tried and true estate planning practices, the nifty distribution tricks used by those in the know, and cutting edge ideas for the daring.

12:00 p.m. – 2:00 p.m.
RECREATIONAL LUNCH
Have a quick lunch then join us for recreational fun in a nearby park to see the best of Chicago.

2:00 p.m. – 5:00 p.m.
Speaker: Natalie B. Choate, Esq.
(2 sessions)
PLANNING FOR RETIREMENT BENEFITS: RECENT DEVELOPMENTS AND CURRENT TRENDS
Learn what's new and what's on the horizon in estate and distribution planning for retirement benefits. Natalie Choate explains what Congress, the courts, and the IRS have done for (or to) our retirement benefits in the last year including:

- Suspension of required minimum distributions for 2009
- "Bailout" and "Stimulus" bill provisions impacting retirement benefits
- IRS pronouncement on "Rollovers as Business Startups"
- Charitable IRA rollovers
- Trends in IRS Private Letter Rulings
- Roth plans for everybody! Preparing for 2010 (when the income ceiling disappears). Learn how to use the new 401(k) direct-to-Roth IRA rollovers.

DEATH AND TAXES: THE INHERITED RETIREMENT PLAN
As more retirement plan owners die leaving significant plan benefits to heirs, the question of how to advise the decedent's survivors, executor and trustees grows in importance. This seminar explains:

- Estate tax valuation: Are discounts available?
- When and how a beneficiary should disclaim inherited retirement benefits
- Six differences between an inherited IRA and a regular IRA
- Minimum required distributions — for year of death and later
- How multiple beneficiaries can establish separate accounts
- Rollovers and plan-to-plan transfers
- Don't forget the IRD deduction
- Advising a surviving spouse
- Cleanup strategies when the decedent named the wrong beneficiary

6:00 p.m. – 6:30 p.m.
CAP RECEPTION

6:30 p.m. – 8:30 p.m.
DINNER AND CAP BUSINESS MEETING
Dinner included with registration.

Registration
Registration fees are included in your CAP membership dues, so there are no additional fees. However, all CAP members planning to attend this program **are required to register by Friday, July 23, 2010**.

Registration includes entrance to all educational sessions and offered meals, including the CAP Dinner Friday evening (**for CAP registrants only—spouses/guests excluded**) and conference materials. All participants are responsible for making their own hotel and travel arrangements at individual expense.

Visit www.NAELA.org to view/print the registration form. Please mail, fax, or e-mail your form on or **before Friday, July 23, 2010.**

More Information or Questions
For more information, please contact NAELA at 703-942-5711 ext 7.

8:30 p.m. – 9:30 p.m.
NIGHTCAPS IN THE HOSPITALITY SUITE

SATURDAY, AUGUST 21, 2010

7:00 a.m. – 7:45 a.m.
CAP WALKING GROUP

8:00 a.m. – 9:00 a.m.
BREAKFAST

9:00 a.m. – 10:15 a.m.
INCREASING SATISFACTION, PROFITABILITY, AND EFFICIENCY IN YOUR PRACTICE
Part 1
Speakers: Jean Galloway Ball, CELA; Sharon Kovacs Gruer, CELA; Lee M. Holmes, CELA; and William L. Hubbard, CELA
Participate in a CAP-only survey so you can compare what you are doing in your practice with other CAPs. A survey will be sent to all CAPs before the conference, and NAELA staff will confidentially consolidate the results. Our distinguished panel will share the survey results, and drawing on this data, provide you with valuable insight on how you are doing and discuss what steps you can take to increase your satisfaction with your own practice.

Please watch for information pertaining to the survey *and submit your responses upon receipt.*

10:15 a.m. – 10:30 a.m.
BREAK

10:30 a.m. – 11:45 a.m.
INCREASING SATISFACTION, PROFITABILITY, AND EFFICIENCY IN YOUR PRACTICE
Part 2
Speakers: Jean Galloway Ball, CELA; Sharon Kovacs Gruer, CELA; Lee M. Holmes, CELA; and William L. Hubbard, CELA
The panel will facilitate a discussion of how the economy has changed our practice and how we are addressing the changes that have occurred.

12:00 p.m. – 1:30 p.m.
HOT TOPIC LUNCHEON
HEALTH CARE CHANGES: CHALLENGES TO MEDICARE
Speaker: Vicki Gottlich, JD, LLM
In addition to extending health insurance coverage to millions of uninsured Americans, recently passed health care reform legislation extends the life of the Medicare trust fund and makes some necessary changes to the Medicare program. Many of the changes, like eliminating the Part D prescription drug donut hole and reducing overpayments to Medicare Advantage plans, will help Medicare beneficiaries in the long term. Yet even favorable changes are not without their price. This presentation will discuss the challenges that Medicare beneficiaries and their attorneys may face as health reform is implemented.

1:30 p.m. – 2:30 p.m.
UNPROGRAM SESSIONS

2:30 p.m. – 2:45 p.m.
BREAK

2:45 p.m. – 3:45 p.m.
UNPROGRAM SESSIONS

4:00 p.m.
WRAP-UP AND CLOSING REMARKS

Speaker Biographies

Jean Galloway Ball, CELA, is an honors graduate of the National Law Center, George Washington University. She did her undergraduate work at the University of California at Berkeley, graduating Phi Beta Kappa with a BA in history.

Mrs. Ball is certified in Elder Law by the National Elder Law Foundation. She is a member of the Council of Advanced Practitioners of the National Academy of Elder Law Attorneys and a member of the Academy of Special Needs Planners. She has been elected a Fellow of the National Academy of Elder Law Attorneys.

Mrs. Ball is admitted to practice in Virginia, Maryland, and the District of Columbia, and serves clients in all three jurisdictions. She has an "AV" peer review rating by Martindale-Hubbell. In 2007, 2008, 2009, and 2010, she was selected as a SuperLawyer in the field of Elder Law for Virginia and the Washington, D.C. metro area.

Mrs. Ball has served as a member of the Medical Ethics Committee of the Episcopal Diocese of Washington, on the Board of Directors of Collington Episcopal Life Care Community, a continuing care retirement community in Maryland, and as a member and president of the Board of Directors of the Alzheimer's Family Day Center, a non-profit organization providing day care for victims of Alzheimer's disease and support to their families and caregivers in Northern Virginia. She is the recent past president of the Virginia Academy of Elder Law Attorneys, a chapter of the National Academy of Elder Law Attorneys.

Mrs. Ball is the owner of Jean Galloway Ball, PLC, a small law firm located in Fairfax City, Va. The firm's practice focuses on life-care and estate planning for all ages, Elder Law, special needs planning for disabled adults, guardianship/conservator proceedings, probate, trust administration, and related fiduciary litigation.

Natalie B. Choate practices law in Boston, Mass., with the firm of Nutter McClennen & Fish LLP. Her practice is limited to consulting on estate planning and retirement benefits matters. Her books — *Life and Death Planning for Retirement Benefits* and *The QPRT Manual* — are leading resources for estate planning professionals.

Miss Choate is a former chairman of the Boston Bar Association Estate Planning Committee, which she founded in 1981. She is a former Regent of the American College of Trust and Estate Counsel and former chair of its Employee Benefits Committee. She is a member and former officer of the Boston Probate and Estate Planning Forum. She was named "Estate Planner of the Year" by the Boston Estate Planning Council, and was one of the first 10 attorneys to receive the "Distinguished Accredited Estate Planner" award from the National Association of Estate Planners and Councils. She is listed in *The Best Lawyers in America*.

She is an editorial advisor for several professional periodicals: *Trusts and Estates*, *Ed Slott's IRA Advisor*, *The Leimberg Information Service Employee Benefits Newsletter* and *Keeping Current*. Her articles have been published in *ACTEC Notes*, *Trusts and Estates* and *Estate Planning*. She is a contributing author and former coeditor of the book *Drafting Wills and Trusts in Massachusetts*. She writes a monthly column and podcast on retirement benefits for Morning starAdvisor.com.

Miss Choate has taught professional-level courses in estate planning for the American Law Institute–American Bar Association, American College of Trust and Estate Counsel, International Association of Financial Planners, MCLE, the Boston and Massachusetts Bar Associations, and other organizations. She has spoken at the Heckerling Institute, Notre Dame, Heart of America, and many other tax institutes. Her comments on estate and retirement planning have been quoted in *The Wall Street Journal*, *Newsweek*, *Kiplinger's Personal Finance*, *Forbes*, *Financial Planning*, *USA Today*, and *Financial World*.

From 1990 to 1992, Miss Choate served as chair of the Boston Bar Association's ERISA and Employee Benefits Law Committee. A Boston native, she is a graduate of Radcliffe College and Harvard Law School.

Vicki Gottlich, JD, LLM, is the Senior Policy Attorney in the Washington, D.C. office of the Center for Medicare Advocacy, Inc. where she provides legal assistance, research, consultation, and litigation support regarding Medicare and employer-sponsored health benefits. Prior to joining the Center for Medicare Advocacy, Ms. Gottlich was a staff attorney for the National Senior Citizens Law Center.

She conducts seminars and workshops regarding Medicare and other health-related issues for such organizations as the National Academy of Elder Law Attorneys, the National Association of Protection and Advocacy Systems, the National Citizens Coalition for Nursing Home Reform, and the National Legal Aid and Defender Association. Her articles have appeared in such publications as *Clearinghouse Review* and *NAELA News*.

Ms. Gottlich received her JD degree from New York University School of Law and her LLM degree from George Washington University.

Hotel Information

Sharon Kovacs Gruer, CELA, focuses her practice in the areas of estate planning, Elder Law, special needs planning, trusts, public benefits, guardianships, tax law, and asset protection. Ms. Gruer holds an LLM from New York University, is an elected chairperson of the New York State Bar Association Elder Law Section, and is certified as an Elder Law Attorney by the American Bar Association's accredited National Elder Law Foundation. Ms. Gruer is past chair of the Trust Section and is a member of the Board of Directors and of the Council of Advanced Practitioners of the National Academy of Elder Law Attorneys, is the immediate past president of the Great Neck Lawyers Association and past chairperson of the Nassau County Bar Association Taxation Committee.

Lee M. Holmes, CELA, is a graduate of the University of Oklahoma School of Law and has practiced law in Oklahoma City since 1963. His practice primarily involves Elder Law matters, including helping people qualify or stay qualified for Medicaid benefits, and financial planning for the disabled or for disabled beneficiaries. In 1987, Lee was one of the founders of the National Academy of Elder Law Attorneys and in 1989 was elected to the Board of Directors. There are now over 4,000 NAELA members. Lee was elected as a Fellow of NAELA in 1995 by his fellow members. Lee was one of the first 55 attorneys in the United States to be certified as an Elder Law Attorney (CELA) by the National Elder Law Foundation, the only national certification program accredited by the American Bar Association for qualification as a specialist in Elder Law. Lee is the only NAELA member to attend every NAELA regular educational meeting (Symposiums, Institutes, UnPrograms, and Joint Conferences of Law and Aging).

William L. Hubbard, CELA, is a partner in the Kansas City law firm of Hubbard & Kurtz, LLP, where he practices in the areas of estate planning, probate, and Elder and Special Needs Law. Mr. Hubbard received his BS degree in business administration from Northwestern University and his JD from the University of Missouri, where he was a member of the *Missouri Law Review*. He has been certified as an Elder Law Attorney by the National Elder Law Foundation and has lectured on estate planning, Elder Law, corporate and probate law. Mr. Hubbard is a member of the Kansas City Metropolitan Bar Association (Probate and Estate Planning and Tax committees), The Missouri Bar (Probate, Elder Law, past chairman, and Tax committees), the American Bar Association, and the National Academy of Elder Law Attorneys (a founding member of the Council of Advanced Practitioners, a founding member of the Missouri Chapter, the chapter's president, 2000–2001, and its Outstanding Elder Law Attorney for 2002–2003).

THE HOTEL ALLEGRO CHICAGO

171 West Randolph
Chicago, IL 60601
Reservations: 800-KIMPTON
866-846-5686 Fax
Hotel Rate: $179 Single/Double Occupancy

For reservations, call 800-KIMPTON and *be sure to reference NAELA to receive this special rate.* Reservations are on a first-come, first-serve basis and cannot be guaranteed after Friday, July 23, 2010.

The Hotel Allegro, a four-star Chicago boutique hotel and part of the collection of Kimpton Hotels, is located amid a constellation of attractions in Chicago's downtown loop where thousands of people visit every day. Sink into the comfort and composition that this hotel has to offer. Take advantage of the complimentary high-speed Internet access and pet-friendly policies. Indulge in the complimentary evening wine reception in the living room or get your daily workout in the complimentary 24-hour fitness center. Check-in is available each day at 3 p.m. Check-out is at 12 p.m.

Directions

From Chicago O'Hare International Airport: Hotel Allegro Chicago is about 15 miles from O'Hare International Airport (ORD) and takes about 20–40 minutes when driving, depending on the time of day and traffic.

Take I-90 East to Washington. Turn left onto Washington. Turn left onto LaSalle. Turn left onto West Randolph. Go one block. The Hotel Allegro Chicago is on the south side of the street at 171 West Randolph.

From Chicago Midway International Airport: Hotel Allegro Chicago is about 11 miles from Midway International Airport (MDW) and takes approximately 20–40 minutes to drive, depending on the time of day and traffic.

Take Cicero Avenue North to I-55. Take I-55 to the Lake Shore Drive Exit. Take Lake Shore Drive to West Randolph. Turn left onto West Randolph. Go about seven blocks. The Hotel Allegro Chicago is on the south side of the street at 171 West Randolph. For more information or directions, please contact the Hotel Allegro Concierge at 312-236-0123.

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5th Annual NAELA CAP Conference
August 20–21, 2010
The Hotel Allegro — Chicago, Illinois

Registration Form

For Office Use Only	Date________	Order #

REGISTRATION MUST BE RECEIVED BY JULY 23, 2010!

Name: ____

Nickname (for Badge): ____

Business Name: ____

Address: ____

City: ____________________ **State:** ________ **Zip:** ____________

Telephone: ____________________ **Fax:** ____________________

E-mail:____________________

In case of an on-site emergency, please contact:
Name: ____

Phone: ____________________ Relationship to You: ____________________

❑ **I have a special need/disability that may require specific accommodations in order for me to fully participate. Please contact me.**

Dietary Needs: ❑ Vegetarian ❑ Kosher

Materials: CAP materials will be sent out electronically to all registrants. Specific sessions in digital format can be requested in advance by e-mailing canderson@naela.org. Audio recordings of approved sessions will be sent out following the conference.

Please complete the registration form and return to NAELA by July 23, 2010.

Three Easy Ways to Register:

1. **By Mail:** 2010 NAELA CAP Conference
   1577 Spring Hill Road, Ste 220
   Vienna, VA 22182
2. **By Fax:** 703-563-9504
3. **By E-mail:** canderson@naela.org