

## [Trusts & Estates: Educating Clients Before It's Too Late](#)

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Avi Z. Kestenbaum shares his thoughts on accomplishing a complex mission.

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## [Trusts & Estates: Beware of Hidden Dangers When Taking On New Clients](#)

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Avi Z. Kestenbaum and Jason J. Smith address practical and ethical considerations.

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## [Webinar: "Structuring Preferred Partnership Freezes in Estate Planning: Navigating the Chapter 14 Valuation Rules".](#)

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Live Broadcast on October 20, 2017

This webinar will provide estate planners, advisers and tax counsel with a comprehensive exploration into the planning and structuring challenges and tax benefits of "freeze partnerships" as a tool for inter-generational wealth transfer. The speaker will discuss how to determine when freeze partnerships are the optimal vehicle for preserving basis, how to draft the partnership agreement and operating documents to ensure optimal tax treatment, and how to navigate the complex rules of Internal Revenue Code Chapter 14.

**This course is co-sponsored with Wolters Kluwer.**

### **Key Topics to be discussed:**

- Structuring preferred partnerships
- Freeze techniques and structures
- Gift tax issues to avoid at formation

- How not to run afoul of the valuation requirements in IRC 2701
- Avoiding gain at formation resulting from contribution of assets into the preferred partnership
- Utilizing preferred partnerships with trusts (GRATs, CLATs, QTIPs)

**Date / Time: October 20, 2017**

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[Article: "Non-Charitable Purpose Trusts: Past, Present, and Future," 51 Real Prop. & Est. L.J. 321 \(2016\)](#)

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This interesting article is a good read for all trusts and estates would-be scholars, from law students to practicing attorneys, as it hits the heart of what's a valid purpose trust.

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[Digital Article: Too Busy To Die](#)

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Partner Avi Z. Kestenbaum is featured in the article below:

<http://insurancenewsnetmagazine.com/article/too-busy-to-die-3291>

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[Trusts & Estates: Preventing Morbid Litigation](#)

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Amy F. Altman discusses why you should ask clients about their funeral arrangements.

For some, this topic may be overwhelming, morbid and an issue they would rather avoid. Not surprisingly, some clients may reason that the individual nominated as executor will also be responsible

for the disposition of their remains. In some jurisdictions, the nominated executor may not be the one to control the disposition of remains. To find out more, read the full article.

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## [Trusts & Estates: Don't Be Afraid of Questions](#)

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An article by Avi Z. Kestenbaum.  
January 2017

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## [WSJ Podcast \(Audio\): Should Children Inherit Assets Jointly or Separately?](#)

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Wall Street Journal's Veronica Dagher interviews Avi Kestenbaum to discuss how to best go about managing your children's inheritance, and whether they should receive assets jointly or separately.

<http://www.wsj.com/podcasts/should-children-inherit-assets-jointly-or-separately/92C0338F-5BB7-489F-8C7B-A289637A6DB2.html>

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## [Die and Let Live! - A Review of Don DeLillo's novel Zero K](#)

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Jeffrey A. Galant, Counsel in our Trust & Estates group, gives a fascinating review of Don DeLillo's novel, *Zero K*.

"We are born without choosing to be. Should we have to die in the same manner? Isn't it a human glory to refuse to accept a certain fate?"

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## [WSJ Podcast \(Audio\): What Prince's Death Teaches About Estate Planning](#)

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When Prince died without a will, it raised a lot of questions about his estate. Meltzer Lippe's Avi Kestenbaum discusses why people put off estate planning and what the death of Prince can teach us about how to prepare for the future.

Click here to listen:

<http://on.wsj.com/1TfFN1E>

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