

Advanced Planning Conference

7:45 AM – 4:45 PM

September 4, 2025



Time	Content	Objectives
7:15 – 7:45	Registrant Check-In	
7:45 – 8:00	Welcome & Introductions	<ul style="list-style-type: none">• Welcome audience and introduce speakers• Workshop goals• Logistics
8:00 – 9:00	Considerations when using trusts as a beneficiary	<ul style="list-style-type: none">• This Section will focus on the trust accounting and income tax issues present when funding and operating a trust which is a beneficiary of another trust.<ul style="list-style-type: none">○ Why use trusts as a beneficiary of estates or other trusts?○ Potential income tax issues when funding a beneficiary trust○ Trust accounting and income tax issues for beneficiary trusts
9:00 – 10:00	Business Succession Planning	<ul style="list-style-type: none">• This Section will focus on understanding the unique succession planning challenges and options available to natural resource-based businesses.<ul style="list-style-type: none">○ Planning challenges common to all natural resource businesses.○ Farming (Planning options for farmers)○ Livestock (Planning options for ranchers)○ Rentals (Planning options for real estate investors)
10:05 – 10:20	Break	
10:20 – 10:50	Business Succession Planning (Continued)	
10:50 – 11:50	Ethics	<ul style="list-style-type: none">• Estate and succession planning is a multi-disciplinary effort. Each profession represented on the planning team has a distinct code of professional conduct, and while there is a great deal of overlap between professions in their underlying ethical principles, each has a unique focus and approach in how these principles are applied. It is helpful for team members to

		<p>understand the legal and ethical guidelines that all the different professionals on the team must follow. In this Section we will compare and contrast the ethical principles and codes of conduct for each of the following professional designations:</p> <ul style="list-style-type: none"> ○ Attorneys, ○ Certified Public Accountants (CPA's), ○ Certified Financial Planners (CFP's), ○ Registered Investment Advisors (RIA's), and ○ Chartered Life Underwriters (CLU's).
11:50 – 12:45	Lunch	
12:45 – 2:00	Advanced Planning Techniques	<ul style="list-style-type: none"> • This Section will focus on giving practitioners practical tips on the design, implementation and uses of the following three advanced estate planning techniques: <ul style="list-style-type: none"> ○ Charitable Remainder Trusts ○ Irrevocable Life Insurance Trusts ○ Sale to an Intentionally Defective Grantor Trust
2:00 – 2:45	Managing a Succession Planning Engagement	<ul style="list-style-type: none"> • This Section will be an interactive, multi-disciplinary case study on managing a succession planning engagement, applying knowledge gained in the previous Sections
2:45 – 3:00	Break	
3:00 – 4:30	Tax update	Local tax professional
4:30 – 4:45	Closing Remarks	