

**Happy November!** I hope that you had a great Halloween and are looking forward to the holidays.

As always, we at EPCDV are keeping you up to date on the changing estate planning landscape. Last month William P. Fuller told us about “Advanced Estate Planning in a Volatile Environment,” and at our November 20 meeting, we’ll be looking at “The ABCs of Modifying Existing Estate Plans in a Post-ATRA Environment” with estate planning expert Timothy H. Smallsreed, a partner at Wendel, Rosen, Black & Dean LLP. Tim will discuss several important ATRA-related issues including the possibility that clients won’t need the A/B trust format for estates of less than \$10.5 million and how best to plan for the death of a surviving spouse when there are second marriages and blended families.

We’re glad to announce that for those members that purchased them, the 2014 EPCDV directories are in. You can pick yours up at the check-in table when you arrive at the November 20 meeting. (Those that aren’t picked up will be mailed to the members who purchased them.) When you arrive at the dinner meeting, please be sure to sign in. Those who want to earn continuing education credits for attending the meeting should also be sure to pick up a CE certificate when signing in.

Finally, we have been looking for the best way to help you get home after meetings at a reasonable hour, including scheduling a formal break during which guests might leave between the presentation and the question-and-answer period. After some consideration, we think it’s more courteous and welcoming to our speakers to simply make sure their presentations start right at 7:00 p.m. and the meeting ends close to 8:00. Guests who have questions after that time will be welcome to come up and talk with the speaker in person.

We look forward to seeing you November 20!

*-Terry Allen, CFP®, AWMA<sup>SM</sup>, President 2013-2014*

### **November 20th, 2013**

**Lafayette Park Hotel 3287 Mt. Diablo Blvd. Lafayette, CA**

6:00 P.M. Wine and Registration

6:30 P.M. Dinner and Speaker

**Member Cost: \$45.00 dinner (preregister) / \$50.00 (at the door)**

**Guest Cost: \$50.00 dinner (preregister) / \$60.00 (at the door)**

*Reservations and cancellations must be received by Monday,*

*November 18 at 2:00 p.m. to be assured of a reservation.*

Please send your check today! **or Pay with a credit card online**

<https://www.123signup.com/register?id=dzssh>

## ***“The ABC’s of Modifying Existing Plans in a Post-ATRA Environment”***

Tim will be discussing the need for review of existing estate plans in the post-ATRA environment which “permanently” perpetuates 2012 exemption amounts. During the discussion, we will consider the consequences of portability and the step-up in basis relative to trust structures commonly in use. Tim will also address formula funding clauses; the use of disclaimers, and simple amendments to existing trusts versus amendments and restatements.

Timothy H. Smallsreed is a partner in the Trusts & Estates and Business practice groups at Wendel, Rosen, Black & Dean LLP. In the course of the estate planning process, Tim frequently handles issues related to business succession planning, including formation of family entities and their operating documentation. Tim has served on numerous nonprofit boards and is an active member of the East Bay Estate Planning Council and East Bay Trusts and Estates Lawyers. He received both his J.D. and his M.B.A. – Taxation from Golden Gate University. His baccalaureate degree was awarded by Pomona College.

**REGISTER NOW!!!**

<https://www.123signup.com/register?id=dzssh>

### ***Dinner Menu***

#### **Salad**

*Baby Spinach, dried cranberry, shaved onions, feta cheese, herb vinaigrette*

#### **Entrée**

*Roasted turkey breast, country gravy, Yukon potato purée, glazed carrots*

#### **Dessert**

*Chocolate Bread Pudding*