

**Welcome** to the 2013 – 2014 year of the Estate Planning Council of Diablo Valley! Hope everyone had a wonderful summer. For the first year in a while, there's no new major tax legislation on the horizon, but estate planning still remains a moving target. It's always important that we, as estate planning professionals, stay informed about professional trends, developments, and changes in our field. We can count on EPCDV, one of the largest and most active estate planning councils in the Bay Area, to keep us in the know.

At this season's first meeting on September 18, attorney Susan von Herrmann, a partner in the firm of Schiff Hardin, will explore the growing field of estate planning for non-traditional families and discuss the ramifications for estate planning of this summer's Supreme Court ruling on the federal Defense of Marriage Act (DOMA). Geoff Zimmerman, EPCDV Program Chair, has also lined up many other excellent programs for the rest of the season. However, we value your suggestions and feedback; if you have a topic you think might be of interest to the members, please email Geoff at [geoff@mosaicfp.com](mailto:geoff@mosaicfp.com).

This year EPCDV will continue to meet at 6:00 to socialize before our 6:30 dinner at the Lafayette Park Hotel on the third Wednesday of every month. The dates are: September 18, October 16 and November 20 in 2013, and January 15, February 19, March 19, April 16, May 21 and June 18 in 2014. As always, there will be no meeting in December.

Finally, we're happy to announce that this year members are being offered the opportunity to place an ad in the EPCDV membership directory. Full- and half-page ads will be available, as well as space on the directory's inside covers. Details will be forthcoming.

You are an important part of EPCDV and we look forward to you continuing to support the council by coming to meetings, inviting potential new members to EPCDV events and enjoying the many opportunities the council provides to make new friends and further your estate planning education.

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

### September 18th, 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,  
September 16 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/event?id=byyys>

### *It's a Whole New World: Planning for Same-Sex Couples after the Demise of DOMA*

The United States Supreme Court recently held that Section 3 of the federal Defense of Marriage Act (DOMA) is unconstitutional. As a result, LGBT couples who live in states that recognize same-sex marriage now have all of the federal rights of marriage. These rights include social security survivor benefits, veterans benefits, the right to sponsor a non-US spouse for a green card or visa, the right to file joint federal tax returns and various tax benefits (including the unlimited marital deduction from estate and gift tax). High net worth couples in these recognition states may want to adjust their plans to take advantage of the unlimited marital deduction. Couples of more modest means may want to simplify their plans, perhaps by relying on portability. Planning for these families will continue to be challenging, given the fact that there is no uniformity among the states when it comes to the legal rights of same-sex couples. This session will review the current state of the law affecting the rights of same-sex couples and examine estate planning strategies that serve the unique needs of these clients.

**Susan von Herrmann** is a Partner with Schiff Hardin LLP, and focuses her practice on estate planning and estate and trust administration. She actively advises clients on strategies to minimize estate and gift tax liability and charitable planned giving. Ms. von Herrmann regularly assists clients with the formation of entities including family limited liability companies, family limited partnerships and private foundations, and advises family-owned businesses on succession planning. In addition to counseling traditional families, she has a significant breadth of experience in assisting nontraditional and blended families in estate planning matters.

### Dinner Menu

#### Salad

Organic greens with persimmons, golden raisins, white balsamic dressing

#### Entree

Chicken with chimichurri sauce, roasted potatoes, and yellow wax beans

#### Dessert

Seasonal Fruit Tart