STETSON UNIVERSITY College of Law — The Center for Excellence in ELDER LAW
www.law.stetson.edu/excellence/elderlaw

Special Needs Trusts X
The National Conference

October 16-17, 2008
Don CeSar Beach Resort • St. Pete Beach, Florida

The Basics of Special Needs Trusts • Thursday, October 16, 2008

8 - 8:45 a.m. **Registration & Continental Breakfast**

8:45 - 9 a.m. **Welcome**
Professor Rebecca C. Morgan

9 - 10:15 a.m. **Basics of SNTs**
Bradley J. Frigon

This session will cover the basics of the various types of SNTs and definitively answer how many types of SNTs there really are!

10:15 - 10:30 a.m. **Break**

10:30 - 11:15 a.m. **Spending Issues: Maintain Their Benefits, Spend Their Money, Enrich Their Lives!**
G. Mark Shalloway

11:15 a.m. - Noon **Taxation of SNTs**
Bernard A. Krooks

This session will provide an overview of the relevant tax considerations incident to the drafting, funding and administration of first party special needs trusts and third party supplemental needs trusts. The presenter will review income, gift and estate tax issues that arise in special needs planning. Various trust drafting issues will also be discussed.

Noon - 1:15 p.m. **Lunch**

1:15 - 2 p.m. **Basics of SSI**
David J. Lillesand

2 - 2:45 p.m. **Special Needs Trusts as an Advocacy Tool – Working with Care Managers**
Stephen W. Dale

2:45 - 3 p.m. **Break**

3 - 4 p.m. **Settlement Issues**
Pi-Yi G. Mayo & Leo J. Govoni

4 - 5 p.m. **Ten Best Practices for the Beginning Practitioner**
Mary Alice Jackson

5 – 6 p.m. **Reception**

The Center for Excellence in ELDER LAW
STETSON UNIVERSITY College of Law
www.law.stetson.edu/excellence/elderlaw

Special Needs Trusts X • October 17, 2008

7:45 - 8:30 a.m. **Registration & Continental Breakfast**

8:30 - 8:40 a.m. **Welcome**
Professor Rebecca C. Morgan

8:40 - 9:30 p.m. **Case Law Update & New Legislation**
Robert B. Fleming

The can't miss annual session by Robert Fleming – an erudite and practical discussion of the past year's important cases, new legislation and drafting tips to deal with trends.

9:30 - 9:45 a.m. **Break**

9:45 - 10:40 a.m. **Breakout Sessions**
Session I **Irrevocability is a Relative Term (Especially When a Relative Has a Disability): Modification & Reformation of Irrevocable Trusts**
Janet L. Lowder

This session will cover reformation or termination of an irrevocable trust when the trust, as drafted, will impact a beneficiary's eligibility for government benefits. The speaker will focus on remedies available under the provisions of the Uniform Trust Code including court action and private settlement agreements.

Session II **Your Worst Distribution Nightmare Solved – Accessible Transportation Made Easy**
Kate Dussault & William L.E. Dussault

Hop in your car drive to work…shopping…the movies. The ease and convenience of transportation options available to Temporarily Abled Bodies (TABS) is often taken for granted. Community access for individuals who experience disability is often not that easy. Your Mission should you chose to accept it: Avoid liability, become knowledgeable in transportation safety and fully understand and evaluate functionally and financially appropriate adaptive transportation options for your clients.

Session III **Special Education: A Growth Practice**
Andrew K. Cuddy

10:40 – 10:55 a.m. **Refreshment Break**

10:55 – 11:55 a.m. **Breakout Sessions**

Session I **Divorce American Style, Part Two: Divorce, Child Support and SNTs**
Neal A. Winston

Session II **Uniform Trust Code and SNTs: Should it be Feared, Embraced, or Ignored?**
Richard E. Davis

The impact of the UTC on special needs trust planning will be discussed from various perspectives, including creditor rights, its impact upon the relationship between the trustee and the beneficiary, and the potential impact of the UTC's mandatory good faith standard. The many methods of modifying trusts under the UTC, whether the modifications are necessary to fix "broken" trusts, or otherwise, will be explored. The modifications to the UTC that affect SNTs which have been made by various states will also be described. Medicaid eligibility cases decided in enacting jurisdictions will be discussed. Should the UTC be feared, embraced, or ignored? We will report--you decide.

Noon – 1:15 p.m. **Lunch**

Mission Possible: Creating an Independent and Safe Living Environment for Capable Adults with Cognitive and Developmental Disabilities

Craig C. Reaves

1:30 – 2:30 p.m. **Breakout Sessions**

Session I **Immigracion y Fideicomisos: Interpreting the Relationship Between Immigration Law and Trusts**
Patricia F. Sitchler & Art Rios

What if your beneficiary is not legally in the United State ("out of compliance")? Or what if your beneficiary is a U.S. citizen but the parent is out of compliance? Can a person who is out of compliance obtain a Social Security number to be hired to care for a trust beneficiary? Even basic issues raise concerns when Immigration law is at issue. The goal of the speakers will be to provide a basic guide to interpreting the relationship between Immigration Law and Trusts.

Session II **Keeping the Beach Cottage in the Family: Intergenerational Planning Using FLPs and LLCs**
Andrew H. Hook

If your client owns a vacation property, it may be one of their family's most cherished possessions. Yet, just as it can enhance family bonds, it can wreak havoc if the client fails to plan appropriately for the transfer of the property after death or disability. Passing on the vacation property to children and grandchildren can raise complex issues, regarding taxes, maintenance costs and property management. This session will discuss strategies to address these issues including establishing a FLP and a Family LLC.

2:30 – 2:45 p.m. **Refreshment Break**

2:45 - 3:45 p.m.

Session I **Elements of a (d)(4)(A) Fee Agreeement**
Mary Alice Jackson

Session II **Becoming an Employer? Hiring Help at Home – Taxes and Liabilities**
Vincent J. Russo

Session III **SNTastrophy Preparedness: Planning for Disasters**
G. Mark Shalloway

This session will cover a review of disaster types; federal, state and local resources and private charitable resources; trustee/fiduciary liability; checklists and check plans by disaster and disability type.

4 - 5 p.m. **Hot Topics Panel**
David J. Lillesand & Nell Graham Sale
Moderator: Robert B. Fleming

5 p.m. **Adjourn**