



New Haven County Bar Association - Continuing Legal Education

Sponsored by the Trusts, Estates and Probate Committee

# Planning Family Limited Partnerships in a Post-Strangi Environment

Lunchtime  
Seminar

**Tuesday, September 23, 2008**

The Graduate Club, 155 Elm St, New Haven

Lunch 12:00 p.m., Seminar 12:15 p.m.- 2:00 p.m.

Panelists:

**N. Todd Angkatavanich  
and  
Edward A. Renn**

Principals, Withers Bergman LLP

Highlights

This program will provide a "soup to nuts" discussion of FLP planning, which is intended to be of interest to both the inexperienced and seasoned FLP planner.

Topics will include:

- A brief discussion of historical developments in FLP planning, the arguments that the IRS has raised in the past and has resurrected again recently with some success;
- A discussion of the developments under Section 2036 including a "Dos and Don'ts" discussion and "Decontrolling" issues in response to the Section 2036(a)(2) risk;
- Analysis of arguments raised by the IRS under Chapter 14 of the Code in connection with FLPs directly as well as with related Sales to Defective Grantor Trusts; and
- Actions that can be taken to improve the facts of a "bad fact" FLP before it is too late.

**COST:      \$60 Members, \$80 Non-members**

Chef's choice hot buffet lunch included. Reservations are recommended. Materials will be provided at the door. This seminar qualifies for 1.5 hours of CLE practice area credit. Please call the office if you need special assistance or a certificate of attendance. Full refund with 48 hour cancellation notice.

**The NHCBA has been certified by the New York State CLE Board as an Accredited Provider of continuing legal education in the State of New York. This course is appropriate for both newly admitted and experienced attorneys.**

Pre-registration by September 22, 2008 is requested. Call 203-562-9652 with questions.

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Please reserve \_\_\_\_\_ place(s) for the FLP Planning CLE seminar on September 23, 2008.

Enclosed is \$ \_\_\_\_\_. (\$60 Members, \$80 non-members)

Name: \_\_\_\_\_ E-mail: \_\_\_\_\_

Firm: \_\_\_\_\_ Telephone: \_\_\_\_\_

Make check payable and return by September 22, 2008 to:

New Haven County Bar Association, P.O. Box 1441, New Haven, CT 06506-1441 Attn: CLE Seminar

Visa/MC/Discover also accepted: include card number, expiration date, 3 digit security code, and signature.