



Lum, Drasco & Positan LLC

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ATTORNEYS AT LAW SINCE 1870



Please join us for a succinct, fast-paced, yet important *Lunch Seminar* and *Panel Discussion* by leaders in the field on

The Top 10 Estate Planning Ideas That CPAs Should Consider Now!

A Program for Certified Public Accountants

Wednesday, June 5, 2013, 12:00 – 2:00 pm

Hosted by:

LUM, DRASCO & POSITAN LLC
103 Eisenhower Parkway
Roseland, New Jersey

Join us for a 2-hour program featuring a panel discussion, with leading attorneys

- Use of LLCs in Estate Planning
- Roth IRA Conversion
- GRATs vs. Sales to Intentionally Defective Grantor Trusts
- Charitable Lead Trusts
- Self-Cancelling Installment Notes (“SCINs”)
- Defined Value Transfers
- Stretch-IRAs
- Lifetime Gifts--New Jersey
- Delaware Incomplete Non-Grantor Trust (“DING Trust”)
- Domestic Asset Protection Trusts

Panelists:

Jack P. Baron: Jack, with more than 30 years of experience, works primarily in the areas of trusts and estates, commercial transactional matters, and tax planning for individuals and businesses.

Edward M. Callahan, Jr.: Ed is Of Counsel to the firm with over 45 years experience in commercial litigation, business law, construction law and litigation, environmental litigation, labor law, plaintiff’s injury and negligence, real estate, estate planning and administration, succession planning, taxation, pension and profit-sharing, municipal law and zoning law.

Kevin F. Murphy: Kevin has more than 30 years of experience in tax and business planning, fiduciary counseling, estate planning and administration, family held businesses, elder law, guardianships, mergers and acquisitions, employee benefits, executive compensation and nonprofit organizations.

EARN 2.0 HOURS OF NEW JERSEY CPE CREDIT.

Please RSVP by May 31, 2013 to Susan Kulig at (973) 228-6729 or skulig@lumlaw.com

Attendance is complimentary.