

# Matrimonial Planning and Divorce



## LIVE AUDIO CONFERENCE

June 14, 2012

1:00 PM – 2:30 PM EST

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With a 50% divorce rate, and a higher rate, some say 75%, for second and later marriages, a careful understanding of the matrimonial implications of estate planning and in particular the use of trusts, is essential to accomplish essential matrimonial and estate planning goals. Trusts, in particular, frequently have important matrimonial implications. This live audio conference will review will and trust drafting, and how an IDIGT note sale transaction may be attacked in a divorce. It will also cover prenuptial agreements, postnuptial agreements, cohabitation agreements, drafting gift and other provisions, financial planning and structuring accounts and assets to conform with the matrimonial arrangements, and other matters.

The objective of this audio conference is to provide a broad multidisciplinary overview designed for attorneys who seek to broaden their understanding of the topic and ancillary planning issues. With the increasing use of note sale transactions, grantor trusts and related planning, the matrimonial implications of these techniques will be analyzed.

### AUDIO CONFERENCE AGENDA

Matrimonial vs. Estate Planning –  
The Professional's Perspectives

Estate Planning for Future Heirs

Treatment of Spouse in Trust  
Agreements

Pre-Marriage Planning

Community Property Issues and  
Estate Planning

Prenuptial Agreements

Non-Married Partners

Living Together Agreements

Can You Beat a BDIT?

Spousal Right of Election

Estate Planning During Marriage

Post-Nuptial Agreements and  
Estate Planning

Updating Documents

Estate Planning and Divorce Discovery

Trusts During Divorce

Children's 529 Plans

Qualified Personal Residence Trust  
(QPRT)

Insurance Trust to Meet Divorce  
Obligations

FLPs – Family Limited Partnerships  
and FLLCs – Family Limited  
Liability Companies

Property Settlement Agreement (PSA)  
– Estate and Trust Considerations

Post-Divorce Estate Planning Steps

Plan, Plan, Plan .....

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### Meet The Presenters:

#### Martin M. Shenkman, CPA, MBA

*Martin M. Shenkman, P.C.*

- Attorney in Paramus, New Jersey, and New York City
- Focuses on estate planning and administration, tax planning and corporate law
- Named by *Worth Magazine* as one of the Top 100 Attorneys
- Named by *CPA Magazine* as one of the Top 40 Accountants
- Source for numerous financial publications
- Written 38 books and more than 800 articles
- CPA in New Jersey, Michigan and New York
- J.D. degree, Fordham University School of Law; M.B.A. degree, University of Michigan; B.S. degree, Wharton School of the University of Pennsylvania
- Can be contacted at 201-845-8400 or shenkman@shenkmanlaw.com

#### Mary Ann Stokes

*Cohn Lifland Pearlman Herrmann & Knopf LLP*

- Partner with Cohn Lifland Pearlman Herrmann & Knopf LLP located in Saddle Brook, New Jersey
- Practice has been devoted exclusively to mediation of family matters and serving as a parenting coordinator at the request of parties and/or their attorneys
- Mediated more than 1600 family matters and been appointed as parenting coordinator in more than 100 cases
- Member of the New Jersey State Bar Association, the Bergen Bar Association, the Bergen County Women Lawyers Association, the New Jersey Association of Professional Mediators, and Association of Conflict Resolution and was formerly on the board of directors of the New Jersey Chapter of the Association of Family and Conciliation Courts
- J.D. degree, Rutgers University School of Law – Newark; degree, Rutgers University School of Law - Newark; graduate, cum laude, Brooklyn College of the City University of New York

#### Jason C. Tuchman

*Cohn Lifland Pearlman Herrmann & Knopf LLP*

- Attorney with the law firm of Cohn Lifland Pearlman Herrmann & Knopf LLP located in Saddle Brook, New Jersey
- Member of the firm's family law group, where he handles complicated matrimonial matters from inception to conclusion
- Experience in family law runs the gamut of the practice area, including preparing and negotiating prenuptial, postnuptial and separation agreements, resolving contested custody and parenting issues, analyzing equitable distribution of marital assets in each case
- His article, "Special Needs and Divorce: What You Should Know," co-wrote with Denise Dimson Rekem, Esq., was published in Club JCC, Issue 8/July 2010
- Member and trustee of the Passaic County Bar Association and also serves as the vice-chair of the Passaic County Bar Association Matrimonial Committee
- JD degree, cum laude, University of Miami School of Law; B.A. degree in economics, Tufts University

### Continuing Education Credit

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- CPE 1.5

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### Who Will Be There?

This live audio conference is designed for attorneys, estate planners, accountants, presidents, vice presidents, CFOs, controllers, finance directors, business owners and managers, tax managers, financial planners, enrolled agents and lenders.

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