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San Jose, CA 95110

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Supercharge Your Practice

with the **Trusts & Estates**
BOOT CAMP FOR ADVISORS

Mail: Fill out the registration form and mail it to:
Sheffield Law Office
25 Metro Drive, Suite 600 | San Jose, CA 95110

Choose one:
__ Thursday, August 27 & Friday, August 28, 2009
__ Thursday, September 24 & Friday, September 25, 2009
__ Thursday, October 22 & Friday, October 23, 2009

Print information for each registrant:
Name: _____
Firm: _____
Address: _____
City: _____ State _____
Zip: _____
Bus. Tel: _____
Email: _____
Years in Practice: _____

CE Units for:
CPA CFP EA CLU/ChFC Life Ins Agent Professional Fiduciary

Choose the date that's most convenient for you:

Thursday, August 27 & Friday, August 28, 2009
or
Thursday, September 24 & Friday, September 25, 2009
or
Thursday, October 22 & Friday, October 23, 2009

7:30am-8:00am – Registration
8:00am-12noon – Morning Sessions
12noon-1:00pm – Lunch on own
1:00pm-5:00pm – Afternoon Sessions

Network Meeting Center at TechMart (1st Floor)
5201 Great America Parkway
Santa Clara, CA 95054

FREE Parking Behind TechMart

The Network Meeting Center at TechMart is located in Santa Clara on Great America Parkway between Highway 101 and 237.

Limited Seating — Register Now to Ensure Enrollment

(Phone: 408-920-2500
Call today and our representative will take your enrollment over the phone.

Fax: 408-573-5751
Send your registration to our fax 24 hours a day.
We will contact you to confirm receipt.

Web: www.sheffieldstateplanning.com/register
Conveniently register online and we will contact you to confirm receipt.

CREDIT INFORMATION

This conference is designed to be eligible for continuing education credits for a variety of professionals including CPAs/accountants, financial planners, insurance professionals, professional fiduciaries, and enrolled agents. You will receive a certificate of completion.

CPAs

This course complies with the California State Accountancy Board's requirements for continuing professional education, and attendees will receive 16 hours of continuing education credit upon completion of the course.

CFPs

This course is approved by the Board of Standards for the granting of 16 hours of continuing education credit upon completion of the course.

LIFE INSURANCE AGENTS

This course is approved by the California Department of Insurance for the granting of 16 hours of continuing education credits upon completion of the course.

ENROLLED AGENTS

The Sheffield Law Office has entered into an agreement with the Office of the Director of Practice, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, Section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualification of instructors, and length of class hours. This agreement does not constitute an endorsement by the Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual. This course is approved for 14 units of continuing education credit upon completion of the course.

CLUs & ChFCs

This course complies with the standards for continuing professional education established by PACE. Attendees will receive 16 hours of continuing education credit upon completion of the course.

PROFESSIONAL FIDUCIARIES

This course complies with the California Professional Fiduciaries Bureau's Proposed Regulations under Article 3, Section 444.6 for continuing education, and attendees will receive continuing education credit upon completion of the course.

2-Day Sessions

Choose the dates that are most convenient to you:

Thursday, August 27 & Friday, August 28, 2009

Thursday, September 24 & Friday, September 25, 2009

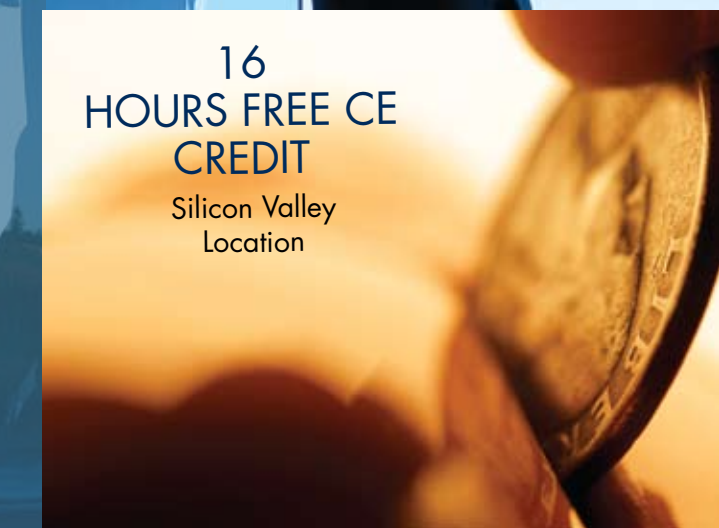
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Supercharge Your Business and Earn 16 Credits!

Raymond P. Sheffield,
Attorney and Counselor at Law, LL.M.

Raymond Sheffield is a well known speaker in the Tax and Estate Planning area. He focuses his practice on all aspects of trusts, estate planning, probate and trust administration, tax and business planning. Raymond's guiding concern is to give clients clear and straightforward advice on complex areas of the law. He believes that a good lawyer makes things as simple as possible for his clients to understand. Raymond helps his clients implement sophisticated estate plans, without unnecessary complexity.

Raymond counsels individuals, families, business owners, trustees and executors. He strives to counsel his clients on both the wealth transfer tax issues and the non-monetary issues that revolve around life events. His experiences as a pastor, insurance agent, and stockbroker serve him well in counseling



Learn how you can find additional opportunities to service your clients and put additional revenue in your pocket. This two-day course is designed to take the professional from little to no knowledge of estate planning to practical, real world knowledge. Come away from this event able to spot the critical estate planning issues facing your clients, as well as being able to identify the techniques needed to save taxes, reduce risk, and build increased client satisfaction.

clients regarding the family dynamic and the emotional impact various decisions may have, beyond the financial results. Raymond holds a J.D. from the University of Santa Clara School of Law and an LL.M. in Estate Planning from the University of Miami School of Law. He is on the adjunct faculty of Golden Gate University School of Law.

Raymond is on the Executive Committee of the Silicon Valley Bar Association's Trusts & Estates Committee. He is a member of the Trusts & Estates and Tax Committees of the California State Bar and the American Bar Association. He is also active in the Pro Bono Project's Lawyers in the Library program in downtown San Jose. He is licensed to practice before the United States, Supreme Court of California and the United States Tax Court.

Raymond speaks regularly before numerous professional and charitable organizations on various tax, business and estate planning topics. He regularly gives training seminars to CPAs, Enrolled Agents, CFPs, Life Insurance Agents, and other financial professionals and advisors.

Raymond lives with his wife and two daughters in the Almaden Valley of San Jose. He is a graduate of Leland High School.

Dear Colleague:

I am pleased to be able to offer you the opportunity to bring business into your practice through the use of valuable estate planning techniques. Attend the Trusts & Estates Boot Camp for Advisors and you will learn the latest estate planning strategies and techniques that will enable you to answer your clients' questions on this important area and allow you to increase your business while helping your clients meet their needs.

The client-centered approach we are taking, as opposed to a results oriented approach, (i.e., GRATs, ILITs, and CRTs) is unique. This may be one of the most valuable events you've ever attended – and you will be able to fulfill some of your continuing education requirements for the year, absolutely FREE!

I'm looking forward to meeting you.

Sincerely,

Raymond P. Sheffield, Attorney and Counselor at Law

DAY ONE

The foundational estate planning issues that affect all clients, including (but not limited to):

- The importance of counseling and values-based planning.
- Non-tax reasons for doing estate planning.
- Alternatives to living trusts; when they work and when they don't.
- Who should be the trustee; what they do and why it is important.
- 12 tips for helping your clients choose a guardian for their minor children.
- Healthcare directives and how to avoid the Schiavo scenario.

The Multigenerational Family

- Find out how the Generation Skipping Transfer Tax works (and how to avoid it).
- Learn tax-efficient methods for giving to grandchildren.
- Learn why clients should consider Lifetime Trusts. (Beneficiary Controlled Trusts) and why most don't.
- Harness the power of Powers of Appointments.

The Wealthy Client (Introduction to Advanced Estate Planning)

- Freeze and fractionalize: What it is and why we do it.
- Grantor Trusts: What they are and why we use them.
- Learn little known techniques for keeping life insurance proceeds out of the estate.

The Nontraditional Family

- Issues surrounding the blended family: how to keep the beneficiaries from killing (or suing) each other.
- The new Domestic Partners law and how it may impact your clients.
- Married or not married — does it really matter any more?

The Deceased Client (Introduction to Probate & Trust Administration)

- Learn what needs to be done immediately and what can wait.
- How the Prudent Investor rule can help (or hurt) you in working with your client.
- Who should be the trustee and what are their duties?
- How to change the situs of a trust and whether or not you should.

DAY TWO

The Charitable Client (Gifts to Charity)

- Learn income tax deduction strategies for charitable gifts.
- Discover how clients can maximize charitable gifts through noncash alternatives.
- Learn multiple charitable remainder trust strategies.
- What is a Charitable Lead Trust and when would a client want one?
- The pros and cons of a private foundation: Should your clients have one?

The Non-Citizen Client (International Estate Planning)

- Non-citizen clients may only get a \$60,000 estate tax exemption.
- Learn how to tell what status your client has, and how to change it.
- Discover the unique tax strategies that are available to the non-citizen.
- Learn how to obtain a marital deduction, or plan around it.
- Identify issues for clients who inherit foreign property.

The Client Owning Real Property

- Learn the rules regarding reassessment under Prop 13.
- Get little-known planning strategies to prevent reassessment on the transfer of property to children.
- Find out unique ways to save taxes on the sale or transfer of real property.
- Should your client give their property away? And why they want to.

The Special Needs Client

- What is a special needs trust and why do clients need one?
- Why a separate stand alone special needs trust may be best.
- Learn the rules for SSI qualification.
- How to qualify for Medi-Cal if your client is on SSI.

The Retired Client (Retirement Plans)

- Learn distribution rules and related tax consequences.
- Who should be the beneficiary of the retirement plan and why?
- Learn the best way to name your beneficiaries.
- Trust as beneficiary: Why or why not?

Elder Law

- What is a Conservatorship and how to avoid it?
- What planning can be done to qualify for Medi-Cal?

Trust & Probate Litigation

- Learn why this is the fastest growing area of law practice.
- Discover how the language of the trust can affect litigation.
- How to settle a case and resolve disputes before court.
- How to go to war!

Business Owners

- Start Up Phase: Discover little known techniques that will save clients lots of money in the long run.
- Operational Phase: Learn ways to maintain your estate plan while the business is growing.
- Exit Planning Phase: Last-minute planning to save taxes.

