# THROUGH THE LOOKING GLASS XVII:

*An Ongoing Reflection of Current Estate and Gift Planning Issues*

*Thursday, January 21, 2021 | 10:30 a.m. - 3:15 p.m.*
*Via Zoom*

Dear Colleagues,

We are excited to announce Through the Looking Glass XVII! This seventeenth year of the Symposium will explore the latest trends in estate planning and charitable giving. As in the past, the event will offer the quality continuing education with your colleagues and dynamic speakers that you have come to expect.

This year's committee has done its best to listen to your past feedback and put together a schedule of prominent professionals to present areas of expertise including hot topics in tax reform, probate law, and recent developments affecting estate planning. We have brought together a phenomenal faculty of speakers to address timely and interesting challenges that we all face in the year ahead.

**Due to the in-person convening restrictions, this year's event will be hosted virtually via Zoom.**

The 2021 Through the Looking Glass Symposium is being presented once again under the auspices of the Conejo Valley Estate Planning Council, a member of the National Association of Estate Planners & Councils, in collaboration with the Center for Nonprofit Leadership at California Lutheran University and California State University Channel Islands.

**Please plan to join us on Thursday, January 21, 2021.**

The cost is $75 before 1/15/21; $100 after. A limited number of spaces are reserved for students at the reduced rate of $50. The registration fee is included as a benefit for active members of the Conejo Valley Estate Planning Council.

For your convenience, you can register online at www.callutheran.edu/LG

Reserve your spot today!

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# For Attorneys, CPAs, Financial Planners and Insurance Agents

## Thursday, January 21, 2021

## Presented By

Conejo Valley
Estate Planning Council

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WELLS FARGO

A special thanks to the
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Continuing Education Credits:
State Bar of California – 3.5 Hours
CFP Board – 3.5 Hours
California Board of Accountancy – 4.2 Hours

**10:30 a.m.** **Log-in to Zoom Meeting, Get Settled**

**10:45 a.m.** **Welcoming Remarks**

**11:00 a.m.** ***Hans Gustafsson, CPA, Tax Partner***
***John Samtoy, CPA, Tax Partner***
Holthouse Carlin & Van Trigt, LLP

## Looking Forward & Backward: Reviewing the 2020 Tax Year

**DESCRIPTION:** Join Hans Gustaffson and John Samtoy for a briefing on 2021 taxation issues. Beginning on the domestic front, Hans will explore the potential tax implications of a Biden presidency and how practitioners can help their clients plan. Remarks will include the impact, likelihood and timing of specific tax proposals, factoring in the current uncertainty in the economy and the potential for a divided Congress. We will then turn our attention to U.S. international taxation developments. John will address COVID-19 related residency relief that applies for 2020, global intangible low taxed income (GILTI), the Biden tax proposals that impact cross border businesses, and foreign information returns among other topics.

*BIOGRAPHY*

***Hans Gustaffson*** has over 20 years of experience providing tax planning and compliance services to privately held, middle-market businesses, business owners, and high net worth individuals. He serves clients in all phases of the business cycle ranging from start-ups to mature companies and business owners seeking exit strategies and other liquidity events. His experience includes addressing the complex tax requirements of multi-state entities, as well as companies with international operations. Hans helps his clients achieve their business goals by addressing the needs of the business and business owner in an integrated manner.

Hans has significant experience in providing tax planning and compliance services to real estate investors, operators and real estate funds. Hans also provides tax services to a wide range of professional services firms including some of the most well-known and respected law firms in Southern California. Hans' industry experience also includes manufacturing, retail, distribution, and technology.

Hans began his career at Arthur Andersen. Hans previously served on the Los Angeles Economic Development Council Green Energy Committee and as a board member of Junior Achievement of Southern California. Hans holds a master of business taxation from the University of Southern California, and a master's in accountancy from California State University, Los Angeles. He is a graduate of Whittier College where he earned a bachelor's degree in business administration.

## *BIOGRAPHY*

***John Samtoy*** specializes in international tax consulting and compliance services. He has experience serving private equity clients, high net worth individuals, and closely held businesses across a variety of industries. John helps private equity clients with investor documentation, withholding, structuring and reporting offshore investments, and FATCA and CRS compliance. John is familiar with identifying and documenting the FATCA and CRS status of internal entities as well as filing reports with the IRS and a number of Model 1 a IGA jurisdictions to report investors as required.

For high net worth individuals and families, John assists with planning and structuring for inbound investments as well as immigration to the US. John addresses the tax considerations for individuals who are beneficiaries of foreign trusts.

John assists closely held businesses with structuring their international operations and export planning, including advising on IC-DISC structures and foreign derived intangible income (FDII).

John is also experienced in various international tax compliance areas, including the various foreign asset disclosure requirements and foreign trust and estate reporting. John has presented, as a faculty member, at a number continuing education events attended by other professionals that covered international tax compliance issues such as determining foreign tax credits, Form 5471 and Form 5472 reporting, the section 962 election for individuals, and global intangible low taxed income (GILTI).

Before joining the firm's International Tax practice, John was a member of HCVT's domestic tax compliance group, where he has developed an in-depth knowledge of federal and state tax compliance and planning.  He is a Certified Public Accountant and earned a master's degree in accounting and taxation at San Diego State University.

12:00 p.m. **Break**

12:15 p.m. ***The Honorable Roger L. Lund***

Presiding Probate Judge, Ventura County Superior Court

## Trust and Estate Litigation in the Time of COVID-19

### DESCRIPTION:

Judge Lund will walk us through the changed circumstances of our local Probate Court in the time of COVID. This will be a nuts and bolts presentation, which advises the community of new courtroom procedures and how to best work with the Probate Court during the global pandemic.

### BIOGRAPHY:

***Judge Roger L. Lund*** was appointed Superior Court Judge by Governor Arnold Schwarzenegger in December 2009. He has handled all aspects of family law matters, elder abuse, domestic violence and civil harassment restraining orders, criminal trial and arraignment courts, traffic trials, small claims, and unlawful detainer cases, and served on the court's appellate panel. He currently serves as the Presiding Probate Judge handling all probate, trust, conservatorship and guardianship of the person and estate cases in Ventura County in Courtroom J6 at the Juvenile Justice Center and Probate Court.

In June 2008, Roger L. Lund was elected as a Superior Court Commissioner by a unanimous vote of the Ventura Superior Court Judges, and served on the bench in that capacity until his appointment as a Superior Court Judge. While a Superior Court Commissioner, he primarily handled child support, domestic violence and civil harassment restraining order cases.

Prior to joining the bench, Judge Lund was in private practice for 13 years, handling wills, trusts, probates, conservatorships and guardianships, small business formation and advisement, real property transactions, and estate and income tax matters. During this time, he also served as a Probate Referee Assistant to Gregory R. Gose, California Probate Referee, assisting in the valuation of all kinds of probate estate assets.

Judge Lund received his Juris Doctor degree from Pepperdine University School of Law, and his undergraduate bachelor of arts degree in Philosophy from Brigham Young University. A resident of Ventura County for most of his life, Judge Lund is honored to raise his family here and to serve his fellow citizens as a Judge of the Superior Court.

1:15 p.m. **Break**

1:30 p.m. ***Edward J. McCaffery, Esq.***

Seyfarth Shaw LLP, Los Angeles

## Recent Developments Affecting Estate Planning

**DESCRIPTION:** Edward McCaffery will discuss the practical applications for current estate planning practices. He will also discuss planning opportunities and pitfalls going forward. As always, Ed will shed light on current developments relevant to practitioners and their clients.

**BIOGRAPHY**

*Edward McCaffery* is a partner and senior counsel in the Los Angeles office of Seyfarth Shaw LLP and is a member of Seyfarth's Business Services Department. Mr. McCaffery practices in the area of trusts and estates, taxation and intellectual property.

He is also the Dean and Carl Mason Franklin Chair in Law at the University of Southern California School of Law, where he teaches classes in income taxation, property, corporate tax and partnership tax. From 1995 to 2006, Mr. McCaffery was also a Visiting Professor of Law and Economics at the California Institute of Technology, teaching public finance and law, law and economics, and law and technology (including intellectual property law).

Ed McCaffery's scholarship has been widely cited by economists, government officials, journalists and policy analysts. Among his publications are his recent books, Behavioral Public Finance (which McCaffery co-edited); Fair Not Flat: How to Make the Tax System Better and Simpler, which proposes a tax system based on taxing spending rather than income; and Taxing Women, which examines how working women suffer under current tax laws. Other publications include Rethinking the Vote: The Politics and Prospects of American Election Reform, which he co-edited. Another book, A New Understanding of Property, will be published later this year.

In an effort to reach a wider audience to explain basic concepts of tax and public finance, McCaffery created the People's Tax Page and a series of animated cartoons featuring Sabrina the Unicorn. McCaffery is a frequent commentator on a variety of tax issues on CNN and The Huffington Post.

3:00 p.m. **Closing Remarks and Evaluations**

3:15 p.m. **Adjourn**