

39th Annual

May 2 - 4

Sheraton Overland Park Hotel

Overland Park, Kansas

MOKAN

*Trust & Financial Services
Conference*



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Conference at a Glance

Wednesday, May 2

9 a.m. – 4 p.m.	Conference Registration
10 – 11 a.m.	General Session
10 a.m. – 3:30 p.m.	Trade Show Opens
11 a.m. – 12 p.m.	Lunch Buffet
12 – 1:15 p.m.	Welcome & Call to Order Opening Keynote Speaker
1:15 – 1:45 p.m.	Refreshment Break
1:45 – 2:45 p.m.	Concurrent Breakout Sessions
2:45 – 3:15 p.m.	Refreshment Break
3:15 – 4:15 p.m.	Breakout Sessions Repeat
4:30 – 5 p.m.	Association Meetings
5:30 – 6:30 p.m.	Business Partners Reception

Thursday, May 3

7:30 – 8:30 a.m.	Breakfast
7:30 a.m. – 4 p.m.	Registration Desk Open
8 a.m. – 2:15 p.m.	Exhibit Hall Open
8:30 – 9:45 a.m.	Welcome & First General Session
9:45 – 10:15 a.m.	Refreshment Break
10:15 – 11:15 a.m.	General Session
11:30 – 12:30 p.m.	Lunch
12:30 – 1:30 p.m.	General Session
1:30 – 2 p.m.	Introduction of Business Partners & Announce Vendor Door Prize Drawings
2 – 2:15 p.m.	Refreshment Break
2:15 – 3:15 p.m.	Trade Show Ends
3:15 – 3:30 p.m.	Breakout Sessions
3:30 – 4:30 p.m.	Refreshment Break Breakout Sessions Repeat
4:45 – 6:15 p.m.	Reception

Friday, May 4

7 – 11:15 a.m.	Registration Desk Open
7:30 – 8:30 a.m.	Buffet Breakfast
8:15 a.m.	Grand Prize Drawing
8:30 – 10 a.m.	General Session
10 – 10:15 a.m.	Refreshment Break
10:15 – 11:45 a.m.	General Session
11:45 a.m.	Adjourn

Continuing Education Credits

The program will be submitted to the following for continuing education credits approval:

CLE

Arkansas, Iowa, Kansas, Missouri, Nebraska, Oklahoma

CFP

CTFA, CISP, CRSP

Missouri Insurance Credits Kansas Insurance Credits

CPE Credits



The Missouri Bankers Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have the final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website nasbaregistry.org.

Once approved, the continuing education credits will be available on the following websites:

www.mokantrustconf.com

www.mobankers.com

www.iatrust.com

Information will also be available at the conference. For information regarding credits, please contact Cheri Messerli at the Missouri Bankers Association by phone (573) 636-8151 or e-mail cmesserli@mobankers.com.

AGENDA

Wednesday, May 2

9 a.m. – 4 p.m.

Conference Registration

10 – 11 a.m.

General Session

Special Needs Planning



*Bernard A. Krooks, JD, CPA, LLM, AEP (Distinguished)
Littman Krooks LLP*

It is estimated that almost 20% of Americans have a disability; as our population ages, this number is sure to increase. In this environment, planning for individuals with disabilities takes on increased importance in our estate planning practice. Utilizing various types of special needs trusts, Mr. Krooks will discuss how to improve the quality of life of an individual with disabilities while preserving the family nest egg. ABLE accounts and other special needs planning issues will be discussed, including pertinent tax considerations and how to balance special needs planning with traditional tax planning for the high-net worth client.

10 a.m. – 3:30 p.m.

Exhibit Hall Opens

11 a.m. – 12 p.m.

Buffet Lunch in Exhibit Hall

Noon

Welcome & Call to Order

12:15 p.m. – 1:15 p.m.

Opening Keynote Session

Tax Planning Developments & Opportunities Under TCJA



*Michael E. Kitces, MSFS, MTAX, CFP®, CLU, ChFC, RHU, REBC, CASL
Pinnacle Advisory Group*

The Tax Cuts and Jobs Act (TCJA) of 2017 enacted the biggest tax reform overhaul in decades, especially for corporations, where the AMT was repealed, and the top tax rate was reduced from 35% to 21%. When it comes to individuals, though, TCJA was more of a series of tweaks than a total overhaul, including a modest reduction in tax brackets, an expansion of the standard deduction, and the curtailment or elimination of many (but not all) itemized deductions (including the deduction for a financial advisor's own investment advisory fees!). The end result is a system in which most individuals will no longer itemize deductions at all, though those that can will need to be especially proactive in deduction lumping and charitable clumping to maximize their value. At the same time, the introduction of a new 20% Qualified Business Income (QBI) deduction for pass-through businesses creates an appealing tax break for many small businesses, and a potential desire to restructure existing business arrangements to better qualify for the deduction... although Specified Service businesses, including consultants and financial advisors themselves, must plan carefully to take advantage of the new rules!

1:15 p.m. – 1:45 p.m.

Refreshment Break in Exhibit Hall

AGENDA

1:45 p.m. – 2:45 p.m.

Three Concurrent Breakout Sessions



The Power to Prevent! How Banks Can Respond to Financial Exploitation

Marit Anne Peterson
Minnesota Elder Justice Center

Banks have a superpower when it comes to financial exploitation: the power to prevent! Bank employees are at the front lines of the fight against fraud and theft. This presentation will discuss warning signs of financial exploitation and what an employee can do if she or he suspects a customer is being victimized. We'll take a look at some definitions and statistics related to financial exploitation, explore some case studies that illustrate the challenges we face in responding to these crimes, and talk about resources available to all of us in the fight against fraud, theft and other forms of financial exploitation.



Basis Bonanza: A Few Creative Ways to Generate Basis Step-Up

Charles "Clary" Redd
Stinson Leonard Street

Today, with portability and an historically high basic exclusion amount, inclusion of the value of trust assets in a beneficiary's gross estate, resulting in a step-up in the basis of the assets to their fair market value as of the decedent's death, will often be desirable. We will explore several mechanisms, including trusts, powers of appointment and redeployment of assets between spouses, by which to maximize basis step-up while also achieving other important estate planning goals.



The Most Common Trust Administration Errors Identified in Trust Audits/Exams

Bert Purdy
BKD LLP

No one likes to be subject to audits or exams. But they are a necessary part of a trust officer's life. Attendees to this session will discover actions to take that will not only ease the inconvenience of audits and exams but will help them to provide better services to their clients.

Learning Objectives:

1. An understanding of common administration errors and how to correct them
2. Guidance for using auditors and examiners to enhance administration practices

2:45 p.m. – 3:15 p.m.

Refreshment Break in Exhibit Hall

3:15 p.m. – 4:15 p.m.

Breakout Sessions Repeat

4:30 p.m. – 5 p.m.

Association Meetings

5:30 p.m. – 6:30 p.m.

Reception in Exhibit Hall

AGENDA

Thursday, May 3

7:30 a.m. – 8:30 a.m. Breakfast

7:30 a.m. – 4 p.m. Registration Desk Open

8 a.m. – 2:15 p.m. Exhibit Hall Open

8:30 a.m. – 9:45 a.m. Welcome & General Session



The U.S. Economy: Past, Trump and Future

Dr. Stephen Happel

Emeritus Professor of Economics at the Arizona State University W.P. Carey School of Business

In this session, Dr. Happel will begin with the most recent Blue-Chip Forecasts for 2018 and 2019. These numbers are then put into historical perspective the past three decades. After looking at state job growth numbers with emphasis on Kansas, key demographic trends of particular interest to the banking industry are examined. What is going on in the White House, Congress and the Fed in terms of the economy is then considered in some detail. The presentation concludes with some speculations about the economy over the coming decade.

9:45 a.m. – 10:15 a.m. Refreshment Break in Exhibit Hall

10:15 a.m. – 11:15 a.m. General Session



Surviving & Thriving in the New World of Financial Advice

Ben Carlson, CFA

Ritholtz Wealth Management

Technology will bring massive change to the finance industry in the coming years. We're entering a world where personal brands will trump the name on the door; where faith-based advice is replaced with systematic, rules-based solutions; and where technology will allow fewer firms and individuals to service more clients. As people live longer the idea of retirement will also change. The financial services industry needs to adapt to these changing conditions. In this talk, Ben Carlson walks you through these changes using his own firm, blog, books, and client experience as an example of what the next generation of financial service businesses might look like.

11:30 a.m. – 12:30 p.m. Lunch

AGENDA

12:30 p.m. – 1:30 p.m. **General Session**



Never Give Up – The Survivor Way

Holly Hoffman
Inner Depth, LLC

As we survive life's challenges, we come face to face with fear and uncertainty. Challenges may allow us to step out of our comfort zone and push ourselves above and beyond our own self-limitations. It is how we choose to overcome challenges that makes us who we are. It is our strength in times of difficulty that proves our character and self-worth. Holly Hoffman, a finalist on Season 21 of CBS' hit reality show "Survivor" shares her experience of being on a reality show and encourages you to think about how you decide to survive on a daily basis. Hoffman shares about six words to develop your survival skills. With these six simple words, you can take on any challenge facing you. Adversity is not so much contending with problems as it is learning more about who you really are and what is inside of you. Join Holly and explore what your true survival skills are.

1:30 p.m. – 2 p.m.

Introduce Business Partners & Announce Vendor Prize Drawings

2 p.m. – 2:15 p.m.

Refreshment Break in Exhibit Hall

2:15 p.m. – 3:15 p.m.

Four Concurrent Breakout Sessions



Income Tax Savings from the Charitable Use of Retirement Assets?

Christopher Hoyt
University of Missouri Kansas City School of Law

A review of the how the tax law changes affect a donor's ability to get tax savings from charitable gifts, with planning strategies under current laws. Most people over age 70 1/2 should use their IRAs as the main source of their charitable gifts. Plus, an estate planner's guide to securing income tax savings from charitable bequests from any type of retirement plan, including drafting tips on how an estate or trust and claim a charitable income tax deduction for a charitable bequest.

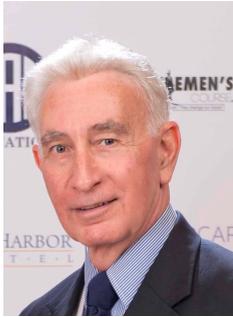
Navigating the Common Issues That Result in Trustee Liability



Thomas W. Abendroth
Schiff Hardin LLP

A trustee faces an array of demanding duties in carrying out its office. The trustee must act with loyalty and impartiality, and exercise reasonable care and skill in administering the trust and investing the trust assets. It is a difficult path to navigate, but well-prepared trustees do navigate it successfully every day. This session reviews the common situations that give rise to liability, including conflicts of interest, issues in delegation and directed trusts, distribution decisions and concentrated investments. The materials will discuss the steps that trustees take to protect themselves and avoid missteps.

AGENDA



The DaVinci Code: Leo's Secrets to Building Your Book of Business

Gary Zino
Gary Zino & Company

Leonardo DaVinci was a true Renaissance Man. His innovative way of observing the world around him had a profound effect on the art and science of his time.

- He had a keen eye and quick mind that led him to make important scientific discoveries, yet he never published his ideas.
- He was a gentle vegetarian who loved animals and despised war, yet he worked as a military engineer to invent advanced and deadly weapons.
- He was one of the greatest painters of the Italian Renaissance, yet he left only a handful of completed paintings.

Many of his principles and innovations can teach us how to better approach our business and inspire us to be the best that we can be. He can be a terrific role model for applying thoughtful and creative ideas to every aspect of life. He teaches us to look at problems in many different ways and to find new perspectives that no one else has taken. This approach can help us discover new ways to tackle the obstacles that can thwart our new business efforts.

Ethical Pitfalls in Trust Administration



Senator Jeff King
Post Anderson Layton and Heffner, LLP



Potential ethical dilemmas abound in administering trusts. This presentation will examine common legal pitfalls in trust administration from the decision to accept a role as trustee through termination of a trust in final administration. It will also discuss challenges of potential self-dealing and effective methods of addressing beneficiary disputes.

- 3:15 p.m. – 3:30 p.m. Refreshment Break**
- 3:30 p.m. – 4:30 p.m. Repeat Breakout Sessions**
- 4:30 p.m. – 6 p.m. Evening Reception**

AGENDA

Friday, May 4

7 – 7:45 a.m.

Buffet Breakfast

7:30 a.m.

Grand Prize Drawing

8 – 9:30 a.m.

General Session



Recent Developments in Estate Planning and Estate and Trust Administration

*Charles D. (“Skip”) Fox IV
McGuireWoods LLP*

This session will be a review of recent legislative, judicial, and regulatory developments in the fields of estate planning and estate and trust administration. Among the topics to be discussed are the provisions of any recent federal tax legislation and how those changes affect planning for clients and the administration of estates and trusts, portability, the marital deduction, gifts, valuation, the inclusion of assets in the estates of decedents, charitable giving, the generation-skipping tax, asset protection planning, federal and state fiduciary income tax, insurance, estate tax liens, and state death taxes.

9:30 - 10 a.m.

Refreshment Break

10 – 11:30 a.m.

General Session



Trends Driving the Retirement Plan Industry

*Lawrence T. Divers
Cannon Financial Institute*

This session will focus on the nuances of offering fiduciary services to retirement plans with an update on the DOL and IRS' enforcement activities. Secondly, Larry will suggest a process to protect fiduciaries when discussing rollovers from qualified retirement p and IRAs. Lastly, Larry will address seven major trends which retirement plan sponsors are seeking from their fiduciary services provider.

11:30 a.m.

Adjourn

GENERAL INFORMATION

Registration Information

	Fees Paid with a Check	Fees Paid with a Credit Card
First Registration w/Digital App	\$450	\$463
Each Additional Person w/Digital App	\$375	\$386
First Registration w/Hardcopy & Digital App	\$500	\$515
Each Additional w/Hardcopy & Digital App	\$425	\$438
Spouse Registration Fee	\$125	\$129
❖ Non-Sponsoring Vendor w/Digital App	\$900	\$927
❖ Non-Sponsoring Vendor w/Hardcopy & Digital App	\$950	\$978

❖ *Applies to vendors who are not sponsoring an event at the conference. This is not a trade show fee.*

Fees include all meals, receptions, refreshment breaks, and conference materials.

The cost of meals and refreshments in the registration fee for this meeting is \$180.00. This information is provided for your institution's tax records, in keeping with the IRS 50% deductible provisions under Section 274(n) of the Internal Revenue Code.

Cancellation Policy - A full refund will be made for cancellations received on or before Friday, April 20, 2018. An administrative fee of \$70 per canceled registration will be retained after Friday, April 20, 2018.. Substitutions are always permitted. *Advance conference financial commitments necessitate this policy.*

Attendance Policy - To preserve the integrity of our registration process, no one will be admitted into the conference sessions, exhibit hall or other events without a name badge. Your name badge will serve as your official ticket to all events.

Make checks payable to “**MOKAN Conference Association, Inc.**” and send with completed enrollment form to:

Brenda L. Unruh Phone (785) 232-3444
Kansas Bankers Association FAX (785) 272-7836
P.O. Box 4407
Topeka, KS 66604

Walk-in registrants must pay registration fee by credit card or check. **NO INVOICING.** Registrants enrolling the day of the conference will not be guaranteed a place at meal functions.

Spouse Program

The spouse fee of \$125 covers all meal functions each day. Spouses and guests are also welcome to attend all general and breakout sessions.

GENERAL INFORMATION

Dress Attire

Business casual is recommended for all sessions. Remember, meeting room temperatures and personal comfort zones vary widely. It is recommended that you bring a sweater or jacket to the sessions.

Hotel Information

Before April 10, 2018, make your hotel reservations directly with:

Sheraton Overland Park Hotel
6100 College Boulevard
Overland Park, KS 66211

Call the Sheraton Direct Reservations number 866-837-4214 to make your room reservations. Ask for the MOKAN Trust Conference rate.

Room Rates: (Rates increase after April 10, 2018)

\$169 Single or Double occupancy, Multiple occupancy is \$179 for Triple and \$189 for Quadruple occupancy, per room, per day, plus taxes. Maximum of 4 adults per room.

The block of rooms will be held until April 10 or until the block is full for the rate of \$169, at which time all unreserved guest rooms in the MOKAN block will be released for sale to the public. Following that date, reservations will be accepted on a space-available basis at a higher rate. EARLY RESERVATIONS ARE ENCOURAGED. Indicate that you will be attending the MOKAN Trust Conference in order to be assured of receiving the negotiated room rate.

Staff Contacts

Kansas Bankers Association

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Missouri Bankers Association

Cheri Messerli
Missouri Bankers Association
P.O. Box 57
Jefferson City, MO 65102

E-Mail: cmesserli@mobankers.com
Phone: (573) 636-8151

Registration Desk Schedule

Wednesday, May 29 a.m. - 4 p.m.
Thursday, May 37:30 a.m. - 4 p.m.
Friday, May 47 a.m. - 11:15 a.m.



REGISTRATION FORM

2018 MOKAN Trust Conference - May 2-4

Please TYPE or PRINT appropriate section(s) below. You may photocopy this form for additional registrants. Deadline for printed badges is Friday, April 27.

Organization Information

Bank/Firm _____

Address _____ City/State/Zip _____

Phone _____ Fax _____

Name of Attendee(s)

Name _____

Title _____

City _____

Email _____

Please check one: Opt In Opt Out
to share your email and phone with all other conference attendees via printed material or digital application.

Spouse/Guest Name* (only if registering)

Name _____

Title _____

City _____

Email _____

Please check one: Opt In Opt Out
to share your email and phone with all other conference attendees via printed material or digital application.

Spouse/Guest Name* (only if registering)

***Sponsored Events - The spouse must be a registered attendee in order to attend the conference functions.**

2 Ways to Register

By Mail - Mail your check to include registration fees, **PAYABLE to MOKAN Conference Association, Inc.** and registration form to:

Attn: Brenda Unruh
Kansas Bankers Association
P.O. Box 4407
Topeka, KS 66604

By FAX - Complete & fax the registration form to 785-272-7836. Follow up with payment.

Method of Payment by Check

First Registration w/Digital App\$450 # _____ \$ _____

Each Additional Person w/Digital App\$375 # _____ \$ _____

First Registration w/Hardcopy & Digital App\$500 # _____ \$ _____

Each Add'l w/Hardcopy & Digital App\$425 # _____ \$ _____

Spouse Registration Fee.....\$125 # _____ \$ _____

❖ Non-Sponsoring Vendor w/Digital App\$900 # _____ \$ _____

Vendor w/Hardcopy & Digital App\$950 # _____ \$ _____

Total amount due\$ _____

❖ Applies to vendors who are not sponsoring an event at the conference. This is not a trade show fee.

Method of Payment by Credit Card

First Registration w/Digital Handout.....\$463 # _____ \$ _____

First Registration w/Hardcopy & Digital Handout...\$515 # _____ \$ _____

Each Additional Person.....\$386 # _____ \$ _____

Each Add'l w/Hardcopy & Digital Handout.....\$438 # _____ \$ _____

Spouse Registration Fee.....\$129 # _____ \$ _____

❖ Non-Sponsoring Vendor\$927 # _____ \$ _____

Vendor w/Hardcopy & Digital Handout.....\$978 # _____ \$ _____

Total amount due\$ _____

Check enclosed, payable to **MOKAN Conference Association, Inc.**

Credit Card Payment (Please type or print.)

VISA MasterCard - Only VISA & MasterCard accepted.

Exp. Date _____

No. _____

Type Name _____

Signature _____

