



Taxes For Better Or For Worse, With Changes

**THURSDAY,
NOVEMBER 21, 1996**

**John M. Clayton Hall
Conference Center
University of Delaware
Newark, Delaware**

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*The University of Delaware's College of
Business and Economics*

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Widener University School of Law

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CEP 3006-3800

**Taxes For Better Or For Worse,
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PURPOSE

This program is designed to assist lawyers, accountants, insurance executives, bank executives, and other professionals in keeping up-to-date with the ever-changing world of income, gift, estate, and other tax laws. It is also designed to provide a collegial setting for professionals from the various disciplines to get together to discuss their mutual interests and concerns.

REGISTRATION

Registration for the Institute will be by mail using the form provided. The fee is \$130.00 per person for all sessions, institute materials, luncheon, and coffee breaks. If paying by MasterCard, VISA, Discover, or American Express, you can fax your registration to 302/831-2998. We cannot accept fax registrations if paying by check. Registrants will receive confirmations by return mail with directions to the conference facility. Additional information or copies of the registration form are available from Conference Services, John M. Clayton Hall, University of Delaware, Newark, Delaware 19716. Telephone: 302/831-2216.

LOCATION

The Institute will be held at the University of Delaware's John M. Clayton Hall Conference Center, Laird Campus, Route 896N, Newark, Delaware. Ample free parking is available. Participants need to report to the lobby for check-in and Institute materials.

**CONTINUING PROFESSIONAL
EDUCATION**

It is expected that this Institute will meet the Delaware continuing professional education requirements for attorneys, accountants, and chartered life underwriters.

DISABILITY ACCOMMODATIONS

To request disability accommodations, contact Conference Services at least 10 days in advance of the program. 302/831-2216 (voice), 302/831-4552 (TDD), 302/831-2998 (fax).

PLANNING COMMITTEE

Nancy F. Blumberg, C.P.A.

Simon, Master & Sidlow, P.A.

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Lester W. Chadwick, Ph.D., C.P.A.

University of Delaware

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Barry A. Crozier, C.P.A.

Belfint, Lyons & Shuman, P.A.

•

David J. Garrett, Esquire

Potter Anderson & Corroon

•

John P. Garniewski Jr., C.P.A.

Gunnip & Company

•

Jerome K. Grossman

Young, Conaway, Stargatt & Taylor

•

Johannes R. Krahmer, Esquire

Morris, Nichols, Arsh & Tunnell

•

Robert Meyer, Esquire

Bayard, Handelman & Murdoch, P.A.

•

Carolyn S. Nachmias

Widener University School of Law

•

Thomas P. Sweeney, Esquire

Richards, Layton & Finger, P.A.

Taxes For Better Or For Worse, With Changes

8:00 a.m. REGISTRATION, COFFEE, EXHIBITS

8:30 a.m. WELCOME

Lester W. Chadwick, Ph.D., C.P.A.
*Business and Economics, Accounting
University of Delaware*

8:35 a.m. CURRENT EVENTS

Barry A. Crozier, C.P.A.
Belfint, Lyons & Shuman, P.A.
W. Donald Sparks II, Esquire
Richards, Layton & Finger, P.A.
Sheldon D. Pollack, Ph.D.
*Business and Economics, Accounting
University of Delaware*

10:00 a.m. COFFEE BREAK, EXHIBITS

10:15 a.m. OPPORTUNITIES AND PITFALLS IN
STRUCTURING BUSINESS ENTERPRISES

Nancy F. Blumberg, C.P.A./P.F.S., C.F.P.
Simon, Master & Sidlow, P.A.

John P. Garniewski Jr., C.P.A.
Gunnip & Company

Dennison H. Hatch Jr., Esquire
Morris, Nichols, Arshit & Tunnell

Noon LUNCH

1:15 p.m. SESSION I

Four simultaneous one and three-quarter hour panels.
Each registrant will have the opportunity to attend two
of the four listed seminars, one during Session I and
one during Session II. Please indicate selections on
registration form.

A. SPLIT-DOLLAR AND OTHER IMPORTANT
LIFE INSURANCE ISSUES

Moderator:

Jerome K. Grossman, Esquire
Young, Conaway, Stargatt & Taylor

Panelists:

Professor I. Jay Kat.
Widener University School of Law

Ann Taylor Tansey, C.P.A.
Ann Taylor Tansey & Company

B. DEALING WITH THE FINAL GST
REGULATIONS

Moderator:

Thomas P. Sweeney, Esquire
Richards, Layton & Finger, P.A.

Panelists:

David J. Garrett, Esquire
Potter Anderson & Corroon

Richard W. Nenno
*Vice President and Trust Counsel
Trust Department
Wilmington Trust Company*

C. RETIREMENT PLANNING

Moderator:

Robert Meyer, Esquire
Bayard, Handelman & Murdoch, P.A.

Panelists:

Mary E. Copper, Esquire
Potter Anderson & Corroon

Richard D. Pearce, F.S.P.A., Enrolled Actuary
John J. Pearce & Co., Inc.

D. ETHICS AND PROFESSIONALISM

Moderator:

Johannes R. Kraemer, Esquire
Morris, Nichols, Arshit & Tunnell

Panelists:

Matthew F. Boyer, Esquire
*Office of Disciplinary Counsel
Board of Professional Responsibility of the Delaware
State Bar Association*

Jordan Rosen, C.P.A.

Barbacane, Thornton & Co.

3:00 p.m. COFFEE BREAK, EXHIBITS

3:15 p.m. SESSION II - A Repeat of Session I

5:00 p.m. ADJOURNMENT



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29th ANNUAL DELAWARE TAX INSTITUTE
TAXES FOR BETTER OR FOR WORSE, WITH CHANGES

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Business and Economics, Accounting
University of Delaware

BIOGRAPHICAL SKETCHES

OUTLINES

1996 Delaware Tax Institute

Small Business Job Protection Act of 1996

November 21, 1996

**Presented by
Sheldon D. Pollack, Ph.D., J.D.
Assistant Professor
Department of Accounting
College of Business & Economics
University of Delaware
Newark, Delaware 19716**