**Sid Kess Continuing Legal Education Program**

**October 22, 2026 | 7:30 AM – 5:30 PM**

## Program Overview

- 9 CLE instructional sessions (50 minutes each)
- Networking lunch as part of program
- Practical use of AI is a focus throughout & incorporate applied AI use cases in each session

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## Program Schedule

**7:30 AM – 8:00 AM (30 min.)**
Breakfast & Registration

**8:00 AM – 8:10 AM (10 min.)**
**Welcome & Opening Remarks**
*Speaker: Martin M. Shenkman, JD, CPA, MBA, Shenkman Tietz*

**8:10 AM – 9:00 AM (50 min.)**
**Session 1 – Technology CLE**
Title: Practical AI You Can Use Today and In Your Office Tomorrow
Description: This presentation provides a practical, plain English overview of how attorneys, accountants, advisors and office professionals can use artificial intelligence to improve daily productivity, client service, research, drafting, document review, background checks and administrative workflows. The session focuses on real world examples, useful prompts, common mistakes to avoid and simple ways to begin using AI immediately while maintaining accuracy, confidentiality and professional judgement.
*Speaker: Alan Gassman, JD, LLM, Partner at Gassman, Denicolo & Ketron*

**9:00 AM – 9:50 AM (50 min.)**
**Session 2 – New York Estate Tax Update**
Title: The State of the States: Latest Key Planning Developments Across the US
Description: Hear about the most important state-level recent developments, trends and estate planning ideas, including latest legislative developments, case law updates, estate, gift and tax law changes, how AI is redefining publicity rights, planning and valuation issues and other breaking state-level developments.
*Speaker: Sharon L. Klein, JD, Executive Vice President & President of Family Wealth at Wilmington Trust, N.A.*

**9:50 AM – 10:05 AM (15 min.)**
Break/Exhibitor Time

**10:05 AM – 10:55 AM (50 min.)**
**Session 3 – Estate Tax**
Title: Navigating the Estate Tax Landscape: Planning Opportunities and Pitfalls
Description: This presentation provides practitioners with a detailed examination of the current estate tax framework, recent relevant cases, and the planning strategies available to counsel advising high-net-worth clients. Topics will include the interplay between federal and state transfer tax regimes, leveraging applicable exemption amounts through lifetime gifting and trust structures, valuation discount planning, and the use of irrevocable trusts such as GRATs, SLATs, DAPTs and IDGTs. The session will also address common drafting and implementation pitfalls and how to anticipate and respond to potential legislative changes. Attendees will gain actionable guidance for structuring estate plans that withstand scrutiny and achieve clients' wealth transfer objectives.
*Speakers: Thomas A. Tietz, JD, Shenkman Tietz and Joy Matak, JD, Brach Eichler, LLC*

**10:55 AM – 11:45 PM (50 min.)**
**Session 4 – Ethics CLE**
Title: AI Ethics with a Practical Focus
*Speaker: Bryan Skarlatos, JD, Partner at Kostelanetz LLP*
Description: AI is transforming the profession rapidly. There is no shortage of ethical issues, and those will continue to evolve. Maintaining the attorney client privilege can be critically important in some instances and improper disclosure of client information, but the attorney or the client may waive that privilege. There have been no shortage of cases dealing with fictitious AI output called hallucinations. What are these and what precautions should practitioners take? The IRS issued an Alert on AI that is difficult if not impossible for tax practitioners to comply with. What should be done?

**11:45 PM – 12:35 PM (50 min.)**
**Session 5 – Charitable Planning**
Title: Advanced Charitable Planning Strategies
Description: Panelists will discuss current planning techniques, including gifts of appreciated assets, qualified charitable distributions, beneficiary designations, and life-income gifts, along with key considerations when working with complex assets and documenting charitable contributions. The program will also review recent tax and legal developments impacting charitable giving, and proposed legislation that could shape the future of philanthropy. Attendees will gain a practical understanding of the evolving charitable planning landscape and the opportunities and challenges these changes present.

*Speakers: Bill Samers, JD, Vice President of Planned Giving at UJA-Federation of New York, Senior Vice President, BNY Mellon Wealth Management and Rachel Schnoll, MBA, CEO of the Jewish Communal Fund (JCF). Moderator: Martin M. Shenkman, JD, CPA, MBA, Shenkman Tietz, Jeremiah W. Doyle, IV, JD, LLM*

**12:35 PM – 1:20 PM (45 min.)**
Networking Lunch

**1:20 PM – 2:10 PM (50 min.)**
**Session 6 – Asset Protection**
Title: Asset Protection: Recent Developments and Practice Guidelines
Description: The desire for asset protection has evolved since the first APT statute was enacted in Alaska in 1997. This presentation will highlight some of the developments and strategies available and guidance to implement them effectively and ethically
*Speaker: Gideon Rothschild, JD, CPA*

**2:10 PM – 3:00 PM (50 min.)**
**Session 7 – International Estate Planning**
Title: The Nuts and Bolts of General International Estate Planning that Every U.S. Professional Must Understand with some Special Pointers on U.S. Persons with Assets or Descendants living in Israel.
Description: International estate planning is a topic that touches many practitioners and families, but there are many complex rules involved. This presentation will cover some of the most important and common ones, including but not limited to: tax and estate issues with owning apartments and properties in Israel and in other countries; non-citizen spouses and the marital deduction; U.S. trusts that have foreign grantors, trustees or beneficiaries (including Israeli); foreign trusts that have U.S. beneficiaries or own U.S. assets; cross-border probate and estate tax issues; tax, compliance, and reporting issues with owning bank accounts and assets in Israel and in other countries; U.S. Gift and Estate Tax issues for foreigners
*Speaker: Avi Kestenbaum. JD, Partner at Meltzer, Lippe, Goldstein & Breitstone, LLP.*

**3:00 PM – 3:10 PM (10 min.)**
Break

**3:10 PM – 4:00 PM (50 min.)**
**Session 8 – Diversity CLE**
Title: Jewish Healthcare Directives and Estate Planning: Tools for the Jewish Community
Description: For many people, estate planning is also a reflection of personal values. Jews wish to protect their interests but also to express their values, whether it comes to

healthcare decisions and finances. Learn about new tools that can help you provide culturally-sensitive healthcare directives and estate documents for the Jewish community.
*Speakers: Rabbi Dr. Shlomo Brody, Executive Director, Ematai and Martin M. Shenkman, JD, CPA, MBA, Shenkman Tietz*

**4:00 PM – 4:15 PM (15 min.)**
Networking / Exhibitor Time

**4:15 PM – 5:05 PM (50 min.)**
**Session 9 – Fiduciary Income Tax**
Title: The Basics of the Income Taxation of Estates and Trusts
Description: Sit back, fasten your seat belts and enjoy a 50-minute wild ride through the basics of Subchapter J of the Internal Revenue Code. This session will provide an overview of the income taxation of trusts and estates, including the three types of trusts (simple, complex and grantor), the concept of distributable net income, the distribution system (including a brief discussion of the tier system, the separate share rule, the 65 day rule and specific bequests) and the termination of a trust or estate. As an extra added bonus we will discuss the effect of the revised (by the OBBBA) Section 68 on the tax deductions available to an estate or trust.
*Speaker: Jeremiah W. Doyle, IV, JD, LLM, Senior Vice President, BNY Mellon Wealth Management*

**5:05 PM – 5:30 PM (25 min.)**
Wrap-Up & Adjournment
*Speaker: Martin M. Shenkman, JD, CPA, MBA, Shenkman Tietz*