



SAVE THE DATE:

Thursday, November 12th, 2015

The Graduate Tax Program at New York Law School and the French American Bar Association Present:

Exporting New York Estate Planning to the European Union: The French Case

Time: 8:30am-10am (Sign-In and Breakfast at 8:15am)

Where: New York Law School, W300
185 West Broadway, New York, NY 10013

Speakers:

Pierre Ciric '09, The Ciric Law Firm, PLLC. The French heirship system and its shortcomings in international estate planning

Martha L. Voelz '09 J.D., '13 LL.M. (Taxation), Of Counsel, Lang & Kontoroff LLP. New York Estate planning and overview of the U.S estate tax system.

Fanny Karaman '12 LL.M. (Taxation), Cohen & Gressler LLP. The current French estate tax system and how the U.S./France gift and estate tax treaty is applied.

As of August 17, 2015, under E.U. directive 650/2012. French citizens having residency within another country, or U.S. citizens in France can use either country's estate planning laws to govern the distribution of ALL of their assets including French-based assets. For French citizens in New York, this allows for significant planning opportunities. Practitioners will need to understand the contrast between the French heirship system and New York planning laws. Our panelists will outline the difference between the estate planning and estate tax laws between the two countries, and how the estate tax treaty operates for a decedent subject to estate tax in both countries.

This CLE event is free of charge and provides 1.5 Professional Practice credits (traditional/non-traditional). RSVP is required as spaces are limited. Please register at: <https://nyls.wufoo.com/forms/graduate-tax-program-and-french-aba-present/>