



Department of Accounting,
Finance & Information System

P.O. Box 2015
Thibodaux, LA 70310



Attorneys can earn up to **6.5 CLE** credit hours

CPAs can earn up to **8 CPE** credit hours

MARK YOUR CALENDAR TO ATTEND
The Estate and Business Planning Institute
Sponsored by Nicholls State University



Wednesday, May 23, 2012

Nicholls State University
140 Powell Hall Auditorium
Thibodaux, Louisiana



Please tear off registration and mail to:



Nicholls State University

Department of Accounting,
Finance & Information System

P.O. Box 2015
Thibodaux, LA 70310

THE ESTATE AND BUSINESS PLANNING INSTITUTE

When: Wednesday, May 23, 2012

Where: Nicholls State University
140 Powell Hall Auditorium | Thibodaux, Louisiana

Price: Morning Session or Afternoon Session: \$150
All Day: \$250

Lunch is provided for Morning, Afternoon or All-Day Session.

FOR ADDITIONAL QUESTIONS REGARDING REGISTRATION:

Please contact Gina Lagrange at 985-448-4176 or gina.lagrange@nicholls.edu

Please send your payment in the form of **check made payable** to **NSU FOUNDATION**.

Name: _____

Home Mailing Address: _____

City, State, Zip: _____

This continuing education seminar is designed to provide attorneys, certified public accountants, insurance agents, financial planning professionals, controllers, and business owners with a working understanding of the tools and strategies used in estate planning, business planning, and risk management. It will help you access and address crucial issues pertaining to the preservation and transfer of wealth in today's changing tax and economic environment.

We in the Department of Accounting, Finance, and Information Systems at Nicholls State University believe that this event provides an opportunity for local professionals to learn more about these complex topics from highly qualified speakers. For your convenience, you can register for the morning session only, the afternoon session only, or both sessions. Lunch is provided with all of the options, so you will have time to mix and mingle with other professionals over lunch no matter which option you select. We hope that you will register for this event and look forward to visiting with you in the newly renovated Powell Auditorium.

- 7:45 a.m. – 8:30 a.m. Registration/Coffee, Pastries and Fruit
- 8:30 a.m. – 8:35 a.m. Speaker: Shawn Mauldin
Opening Remarks
- 8:35 a.m. – 9:25 a.m. Speaker: Todd M. Villarrubia
Fundamental Estate Planning
- 9:25 a.m. – 10:15 a.m. Speaker: Wayne Thomas
Fiduciary Responsibility of Agent and Life Insurance Company Ratings
- 10:15 a.m. – 10:30 a.m. BREAK
- 10:30 a.m. – 11:20 a.m. Speaker: Ronald W. "Chip" Morrison, Jr.
Business Planning: Buy-Sell and Operating Agreements; the Planning of Business Successions
- 11:20 a.m. – 12:10 p.m. Speaker: Todd M. Villarrubia
2012 Estate Planning Opportunities with the New Tax Law
- 12:10 p.m. – 1:00 p.m. LUNCH PROVIDED
- 1:00 p.m. – 1:50 p.m. Speaker: J. Gary Underwood
Asset Protection and Risk Management for Business Owners
- 1:50 p.m. – 2:40 p.m. Speaker: Todd M. Villarrubia
Family Limited Partnerships (FLP's) and Grantor Retained Annuity Trusts (GRATs)
- 2:40 p.m. – 2:50 p.m. BREAK
- 2:50 p.m. – 3:40 p.m. Speaker: Ronald W. "Chip" Morrison, Jr.
Elder Law and Medicaid Planning
- 3:40 p.m. – 4:30 p.m. Speaker: Charles Theriot
Understanding the Process and Terminology of Business Valuation
- 4:30 p.m. Speaker: Shawn Mauldin
Closing Remarks/Questions

TODD M. VILLARRUBIA

Todd is a Board Certified Expert in Estate Planning and Administration who was admitted to Louisiana practice in 1992 and is admitted to practice before the United States Tax Court. He is a member of the New Orleans and Jefferson Bar Associations and is a member of NAIFA and The New Orleans Estate Planning Council. Mr. Villarrubia has written various tax articles and is a frequent speaker, including presentations given at Money Watch Live, National Business Institute, Louisiana CPA Society, AICPA, Tulane Estate Planning Conference, the LSU Estate Planning Day and has been qualified by the Louisiana Department of Insurance to present continuing education programs discussing various tax and estate planning topics. Mr. Villarrubia was recognized in 2006 and 2007 as one of the top 100 estate planning attorneys in the country by *Worth* magazine. He holds an A/V rating of Preeminent, which is the highest possible rating from Martindale-Hubbell.

J. GARY UNDERWOOD

Gary recently joined New York Life as a Consultant with the Advanced Planning Group. A graduate of Vanderbilt Law School, Gary helped put himself through law school by selling life insurance. Gary has been a featured speaker at industry meetings held in 49 of the 50 states. Gary served as president of a financial services firm specializing in the medical market before the firm changed hands. He has also served as a regional vice president at American General and as vice president of the advanced sales department at SunAmerica Insurance Company. The author of over 100 articles in law reviews and financial publications, Gary won the best article of the year award from the Journal of Financial Service Professionals. He is author of the book, *Doctor's Guide to Capital Accumulation and Protection*.

RONALD W. MORRISON, JR.

Mr. Morrison is a Board Certified Expert in Estate Planning and Administration. A native of New Orleans, he served with the 1st of the 9th Cavalry Division in the United States Army after high school. Throughout law school, Mr. Morrison clerked for the District Attorney's office for the Twentieth Judicial District. Prior to joining Livaccari Villarrubia Lemmon, he practiced primarily in the areas of successions, corporate formations and corporate litigation. Mr. Morrison is admitted to practice before all state courts in Louisiana. He is also admitted to practice before the United States District Court for the Middle District of Louisiana. Additionally, he is an active member of the Jefferson Bar Association, New Orleans Bar Association, Louisiana State Bar Association and the Kiwanis International Club.

WAYNE E. THOMAS

Mr. Thomas is a Chartered Life Underwriter, Chartered Financial Consultant and Accredited Estate Planner. He has been an Agent for New York Life for 42 years, a member of the Million Dollar Round Table for 38 years, and a member of Top of the Table and Court of the Table. Mr. Thomas has spoken or moderated courses to dozens of life insurance agent groups, Estate Planning Councils, and Attorney and CPA Continuing Education courses on the uses of Split Dollar Life Insurance in Estate Planning. He is the author of the Split Dollar Section of the MDRT Reference Manual. Mr. Thomas has taught continuing education classes for CPAs on "How to Read Life Insurance Illustrations." He has presented a series of lectures, describing what non-insurance professionals need to know to advise clients about life insurance, to Loyola University Law School Institute for Continuing Legal Education and to the New Orleans Estate Planning Council, University of New Orleans, Executive MBA Program (2002 to present).

CHARLES C. THERIOT

Mr. Theriot has practiced public accounting in Houma, Louisiana for over 36 years. He specializes in all aspects of federal and state tax planning and reporting, assisting individuals in buying, selling, structuring, and financing business transactions, and assisting parties and their legal counsel in litigation-related matters. Mr. Theriot was an adjunct professor of accounting at Nicholls State University for eight years, and has been admitted to the bar of the United States Tax Court as a non-attorney. He has qualified as an expert witness on numerous occasions in federal and state district courts throughout Louisiana and in U.S. Bankruptcy Court in New Orleans, testifying on a wide range of matters. He was an organizer and director of Synergy Bank in Houma, and is a charter member and treasurer of the South Central Industrial Association. He has spoken at seminars and tax conferences for CPAs in nineteen states. He is a past president of the Society of Louisiana CPAs and a former member of the AICPA Council.

