Creighton
UNIVERSITY
School of Law
2500 California Plaza
Omaha, Nebraska 68178

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THE ANNUAL TEPOEL LECTURE AND LAW REVIEW SYMPOSIUM

April 16, 2010

Law Review Symposium
1:00 - 4:15 p.m.

TePoel Lecture
4:30 p.m.

Ahmanson Law Center
21st and Cass Streets
Room 124

THE TEPOEL LECTURE SERIES

The TePoel Lecture Series is named in honor of Dean Louis TePoel, teacher, scholar, and academic administrator, who served on the Creighton Law School faculty from 1907 to 1947 and as Dean from 1920 to 1947.

Inaugurated in 1975 with a lecture given by Professor Harold J. Berman of the Harvard Law School, the series has featured many legal scholars of national and international reputation.

The Law School takes great pride in the TePoel Lecture Series. It is a primary means by which Creighton continues to provide its students and the Omaha legal community with the best in legal education.

TePoel Lecturer

PAUL L. CARON

Associate Dean of Faculty and Charles Hartsock Professor of Law
University of Cincinnati College of Law

Paul Caron is one of the leading entrepreneurial tax scholars in the United States. He is co-author of a leading casebook, FEDERAL WEALTH TRANSFER TAXATION (Foundation Press), and his popular book, TAX STORIES (Foundation Press), has served as the model for a series of over thirty LAW STORIES books in other subjects, which are designed to enrich both teaching and scholarship. Dean Caron is the editor of the GRADUATE TAX SERIES (LexisNexis) of books designed for use in tax LL.M. programs. He has written over thirty articles in law journals, including most recently, *The Estate Tax Non-Gap: Why Repeal a "Voluntary Tax"?*, 20 STAN. L. & POL'Y REV. 153 (2009).

Dean Caron is well known in the tax community for his work as publisher and editor of TaxProf Blog, the most popular tax blog on the Internet (with over 9 million visitors since its April 15, 2004 launch). He also serves as Publisher and Editor-in-Chief of the Law Professor Blogs Network of more than 50 blogs edited by law professors around the country in other areas of law. Dean Caron serves as editor of three electronic journals of Tax Law Abstracts published by the Social Science Research Network (SSRN).

Dean Caron has been named one of the Top 100 Most Influential People in Tax and Accounting four years running by Accounting Today. In January, he was named one of the ten most influential people in taxation in the United States by Tax Notes magazine.

Dean Caron's lecture, entitled *The Costs of Estate Tax Dithering*, will address the consequences of the inaction by Congress and the Obama Administration in allowing the estate tax to expire on December 31, 2009.

Creighton Law Review Symposium

Estate Planning: Moral, Ethical and Religious Perspectives

SESSION 1 (1:00 – 2:30 p.m.)

Moral, Ethical, and Religious Issues in Estate Planning

Religiously Inspired Gender-Bias Disinheritance: What's the Law Got to Do With It?
Shelly Kreiczer-Levy, Assistant Professor, Academic Center of Law and Business, Ramat Gan, Israel

Disinheritance in New York State: The Legacies We Do and Do Not Leave
Jason N. Summerfield, Associate, Finkelstein & Virga P.C., New York, NY

Inheritance Rights and Adult Adoptions: Are We Being Too Fair?
Peter Wendel, Professor of Law, Pepperdine University School of Law, Malibu, California

Moderator: Palma Strand, Assistant Professor of Law, Creighton University School of Law

SESSION 2 (2:45 – 3:30 p.m.)

Tax Avoidance v. Tax Evasion: Moral Implications

The Morality of Tax Avoidance: Why in Estate Planning as in Other Contexts the Difference in Law Between Tax Evasion and Tax Avoidance Fails as the Foundation of a Moral Distinction Between those Concepts
John Prebble, Professor of Law, former Dean of Law at Victoria University, Wellington, and a Senior Fellow of the Taxation Law and Policy Research Institute, Monash University, Melbourne

Zoë Prebble, formerly of the New Zealand Law Commission, BA, LLB, Victoria University, Wellington; LLM, University of Michigan

Moderator: Thomas J. Purcell III, CU '77, Associate Professor of Accounting and Professor of Law, Creighton University.

SESSION 3 (3:30 – 4:15 p.m.)

The Practitioner's Perspective: Insight from Estate Planning Attorneys

Mary A. Donovan, CU '95, Attorney, Koley Jessen P.C., Omaha, Nebraska

Craig V. McGarry, CU '77, former Senior Vice President of Wealth Management Group, First National Bank of Omaha

John N. Sulentic, CU '95, Senior Vice President and Fiduciary Tax Director, Wells Fargo Bank, Omaha, Nebraska

Moderator: Ronald R. Volkmer, CU '68, Frank J. Kellegher Professor of Trusts and Estates, Creighton University School of Law

TEPOEL LECTURE (4:30 p.m.) Paul L. Caron

Please R.S.V.P. to Patrice Ott at patriceott@creighton.edu by April 2, 2010.
This program has been approved for 4 hours of CLE credit in Nebraska and Iowa.
Please indicate whether you are an attorney practicing in Nebraska or Iowa.