

***Welcome to the 2015 GGI World Conference  
Trust and Estate Planning Practice Group Meeting***

**October 23, 2015**

## ***The Trust and Estate Planning Practice Group***

### **Trust and Estate Planning Practice Group**

Given the mobility of high net worth private clients, there is a great need for those in the trust and estate profession to be able to identify cross border issues and to develop and maintain a network of colleagues with whom such issues can be properly addressed.

#### **Established in 2011, the Purpose and Objectives of the TEPPG are:**

- To provide a focus for GGI members from the legal, accountancy and business advisory professions whose occupation includes a significant involvement with any of the planning, creation, management of and accounting for, trusts and estates, executorship administration and related taxes.
- To promote discussion of aspects of tax, accounting, administration statute and case law that are of general concern to trust and estate practice group members.
- To advance training and learning and to promote the practical aspects of cross border trust and estate planning and administration.

## ***The Trust and Estate Planning Practice Group***

### **Regional Leadership Team**

- **Global Chairman**  
Steven L. Cantor of Cantor & Webb P.A., USA
- **Global Vice Chairperson**  
Sergio Guerrero Rosas of Guerrero Santana Tax, Audit & Consulting, Mexico
- **Chairperson for the North American Region**  
Dennis Nerland of Shea Nerland Calnan LLP, Calgary, Canada
- **Chairperson for the European Region**  
Henry Charles of Citroen Wells Chartered Accountants, London, United Kingdom

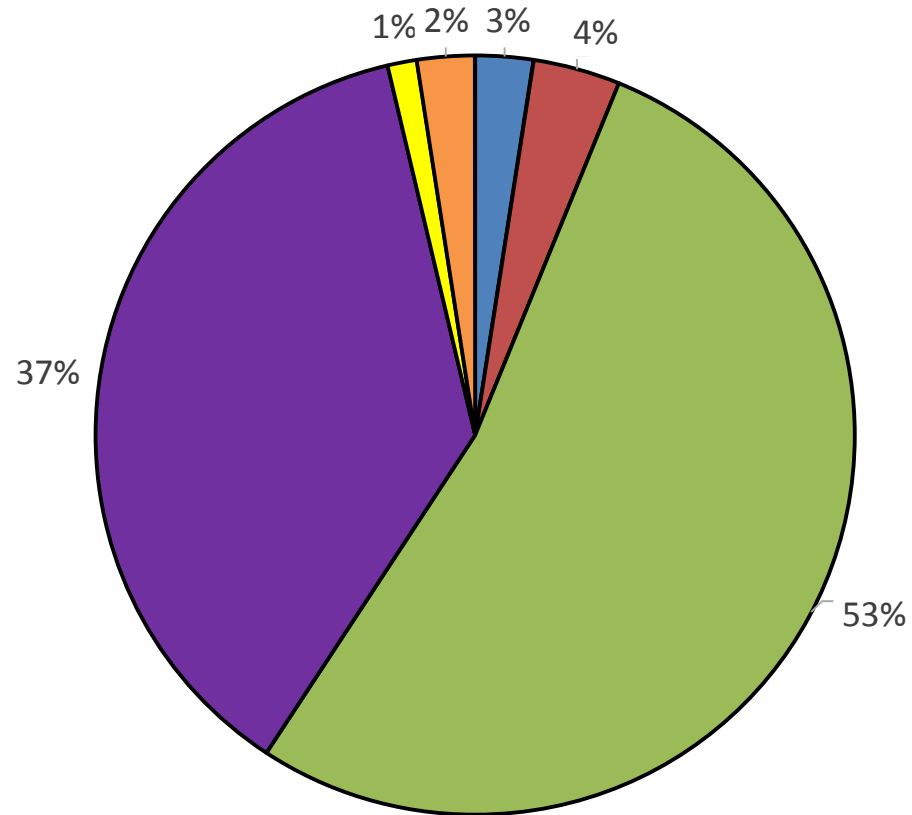


**GGi**

A GLOBAL ALLIANCE OF  
INDEPENDENT PROFESSIONAL FIRMS

**Total Members 96**

**Continents**



 Africa  Australia  Europe  North America  South America  Middle East

## ***The Trust and Estate Planning Practice Group***

### **Stay Connected to the TEP Practice Group and Participate**

- Possible PG Meetings in 2016:
  - European Conference - Warsaw, Poland - April 21-24, 2016
  - North American Regional Conference - Chicago, USA – May 12-15, 2016
  - Latin American & Iberian Regional Conference – Madrid, Spain – June 23-26, 2016
- Article Contributions in the Newly Launched TEPPG Newsletter
- Article Contribution in the GGI Insider Bi-Monthly Newsletter
- Article & Commentary Contributions in Upcoming GGI LinkedIn Group
- Future Webinars



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# ***International Estate Planning in a Transparent World***

October 23, 2015



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## **Moderators and Panelists**

- **Arthur J. Dichter**, Cantor & Webb – *USA*
- **Dennis Nerland**, Shea Nerland Calnan LLP – *CANADA*
- **Henry Charles**, Citroen Wells Chartered Accountants – *UNITED KINGDOM*
- **Sergio Guerrero**, Guerrero y Santana, S.C. – *MEXICO*
- **Kareem Kikivarakis**, Kikivarakis & Co. – *THE BAHAMAS*
- **Peter Trieu**, Robowtham International – *USA*
- **Angel Viso**, Viso, Rodriguez, Cottin, Medina, Ramirez & Asociados – *VENEZUELA*

# ***International Estate Planning in a Transparent World***

October 23, 2015

## **Discussion Points**

- Determining Trust Residency
- Issues for Foreign Investors
- Planning for Community Property
- The Effect of FATCA/CRS



*Thank you for your time, support and commitment to the  
Trust and Estate Planning Practice Group*

*We look forward to having the pleasure of  
your company again soon.*

*Until then, safe travels!*