



2025 Federal Tax Institute of New England Saint Clements Castle and Marina, Portland October 30, 2025 8:00 am – 5:00 pm

8:00 a.m. – 9:00 a.m.

Registration

Prince Edward Grand Foyer

Breakfast

Sponsored by: Bessemer Trust and MPI

Waterford Room

9:00 a.m. – 9:05 a.m.

Introduction

Waterford Room

Speaker

Luke Tashjian, Cohen and Wolf PC, Westport

9:05 a.m. – 10:05 a.m.

Opening Plenary

Sponsored by: Cohen and Wolf PC

Waterford Room

The Lifecycle of a Practice: Ethical Responsibilities for Attorneys Regarding Moving Between Firms and Winding Down a Practice
(2025FTINE-OP)

Speakers

Stephen J. Conover, Carmody Torrance Sandak & Hennessey LLP, Stamford

James F. Sullivan, Logan Vance Sullivan & Kores LLP, Torrington

Suzanne B. Sutton, Cohen & Wolf PC, Bridgeport

Moderator

Luke Tashjian, Cohen and Wolf PC, Westport

10:05 a.m. – 10:15 a.m.

Break

10:15 a.m. – 11:15 a.m.

Concurrent Seminar 1

A. Federal Tax Refund Claims – What to Know, How to File and What to Look Out For

(Tax/Corporate Track) (2025FTINE-1A)

The Art Gallery

Speaker

Edward Froelich, McDermott Will & Emery LLP, Washington, DC

B. Estate Planning in Light of the \$30 Million Exemption

(Estates and Probate Track) (2025FTINE-1B)

Prince Edward Ballroom B/C

Speakers

John P. Callahan, Reid and Riege PC, Hartford

John R. Ivimey, Reid and Riege PC, Hartford

C. Planning to Report: The Practical, Ethical, and Technical aspects of Gift Tax Return Preparation

(Young Attorney/Paralegal Track) (2025FTINE-1C)

Prince Edward Ballroom A

Speaker

James I. Dougherty, Dungey Dougherty PLLC, Greenwich

Emily J. Kembell, Kembell Woods & Marinsen LLP, Springfield, MO

11:15 a.m. – 11:25 a.m.

Break

11:25 a.m. – 12:25 p.m.

Concurrent Seminar 2

A. Valuations for Estate, Gift and Charitable Deduction Purposes

(Tax/Corporate Track) (2025FTINE-2A)

The Art Gallery

Speakers

Nainesh Shah, Complete Advisors, Valley Stream, NY

Beth Brunalli, Davidson Dawson & Clark LLP, New Cannan

B. LLCs in Estate Planning and Administration

(Estates and Probate Track) (2025FTINE-2B)

Prince Edward Ballroom B/C

Speaker

William A. Morgan, Harris Beach Murtha Cullina PLLC, Boston, MA

C. Planning to Report: The Practical, Ethical, and Technical aspects of Gift Tax Return Preparation - Part 2

(Young Attorney/Paralegal Track) (2025FTINE-2C)

Prince Edward Ballroom A

Speaker

James Dougherty, Dungey Dougherty PLLC, Greenwich

Emily J. Kembell, Kembell Woods & Marinsen LLP, Springfield, MO

12:25 p.m. – 12:35 p.m.

Break

12:35 p.m. – 1:35 p.m.

Lunch and Award

Waterford Room

1:35 p.m. – 2:35 p.m.

Afternoon Plenary

Waterford Room

Cybersecurity & Legal Ethics: Protecting Client Data in a Digital Age
(2025FTINE-AP)

Speakers

Brendon P. Levesque, Barry Taylor & Levesque LLC, Manchester

Michael S. Taylor, Barry Taylor & Levesque LLC, Manchester

2:35 p.m. – 2:45 p.m.

Break

2:45 p.m. – 3:45 p.m.

Concurrent Seminar 3

A. OBBBA's Expansion of QSBS Benefits

(Tax/Corporate Track) (2025FTINE-3A)

The Art Gallery

Speakers

Michael P. Spiro, Finn Dixon & Herling LLP, Stamford

Emily Helen Byrnes, Day Pitney LLP, Hartford

B. Structuring Sales of Privately Held Businesses to Intentionally Defective Grantor Trusts

(Estates and Probate Track) (2025FTINE-3B)

Prince Edward Ballroom B/C

Speakers

Sebastian D'Acunto, Pullman & Comley LLC, Westport

C. Dealing with Unique Estate Assets: Cultural Property, Ivory, and More

(Young Attorney/Paralegal Track) (2025FTINE-3C)

Prince Edward Ballroom A

Speaker

Anna Baitchenko, Christie's Inc., New York, NY

3:45 p.m. – 3:55 p.m.

Break

3:55 p.m. – 4:55 p.m.

Closing Plenary

Waterford Room

OB3 and Me: What Estate Planners Need to Know About the New Tax Act
(2025FTINE-CP)

Speaker

Beth Shapiro Kaufman, Lowenstein Sandler LLP, Washington, DC

4:55 p.m. – 5:00 p.m.

Closing Remarks

Waterford Room

Speaker

Deborah J. Tedford, Tedford Law Firm PC, Mystic

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