



ATG TRUST C O M P A N Y

ATG Trust Company (ATG Trust) is an independent trust company founded to focus on the special relationship between attorneys and their clients who require trust, investment, or estate planning services. We operate through a network of attorneys with demonstrated experience in estate planning. Our mission is to bring our full line of trust services to the client in the privacy and convenience of the attorney's office—no need to travel to our corporate offices.

No one knows your clients' needs like you do. Offer substantial asset management and trust services through ATG Trust Company. You can maximize their investments, save them money, and earn fees separate and apart from your customary fees for legal representation. Learn more at www.atgtrust.com.

ATG Trust conducts free educational seminars through **ATG Legal Education**—the education division of our parent company, Attorneys' Title Guaranty Fund, Inc. (ATG). We have a long history of providing lawyers with quality educational seminars that meet CLE requirements and enhance your real estate, title insurance, estate planning, and related legal skills. For a full calendar, detailed information, and to register online, visit www.atgtrust.com and click "Seminars" in the *For Attorneys* section.

SPRING 2007 PROGRAMS

Basic Section 1031 "Starker" Tax-Deferred Exchanges (an ATG Trust program)

Check-in: 8:00 a.m. | Program: 8:30 a.m. – 12 noon
Includes continental breakfast

Learn how to help your clients increase their wealth using tax-deferred dollars. Under § 1031 of the Internal Revenue Code, your clients can defer paying taxes on gains earned from investment property. Instead of seeing appreciation eaten away by taxes, clients can reinvest that money to build their real estate portfolios. These exchanges are one of the few remaining tax incentives available to people of virtually any income level. This program will introduce the basic elements of a tax-deferred exchange and provide a step-by-step guide through the process. Speakers will also cover advanced topics: reverse exchanges and the effects of IRS approval of them, reporting requirements, treatment of expenses and transaction costs, depreciation issues, effect of mortgages, exchanges between related persons, and exchanges of personal property.

Who Should Attend: Real estate or estate planning attorneys, paralegals, legal assistants, real estate agents whose customers need assistance identifying Replacement Property.

About the Speakers:

BRIAN S. MICHAELS, Vice President and Trust Officer, ATG Trust Company, Chicago, Illinois | Mr. Michaels manages ATG Trust's Starker Exchange program and is a frequent lecturer on Starker transactions and other tax-deferral techniques. With more than 20 years of experience in the areas of taxation, estate planning and structured settlements, he assists clients and their legal and tax advisers in developing essential wealth management strategies as they dispose of their investments or businesses. Mr. Michaels is the Midwest Vice President of the Federation of Exchange Accommodators (FEA). His experience also includes Tax Attorney and Senior Manager with a "Big Four" accounting firm, Vice President of a Fortune 50 insurance company and a major national banking institution. *William Mitchell College of Law, J.D., 1992; University of Northern Iowa, B.A., 1983.*

SARA A. SMITH, Director - Exchange Services, ATG Trust Company, Chicago, Illinois | Ms. Smith has been assisting clients and their tax and legal advisers in the initiation and completion of Starker exchanges for a number of years, providing guidance and instruction every step of the way. Ms. Smith is an active member of the Federation of Exchange Accommodators (FEA), the governing association for Qualified Intermediaries. She is a frequent lecturer and presenter of Starker exchanges for Continuing Legal Education. *University of Illinois, Urbana, Illinois, B.S. Marketing, 2003.*

CLE CREDIT: 3.5 hours

ADMISSION: ATG Trust members – **FREE**; all others – **\$65**

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ILLINOIS

May 2 | Effingham
Hilton Garden Inn
1301 Avenue of Mid America
217.540.7777

NOTE: ATG Trust Company acts as a Qualified Intermediary to facilitate the exchange transaction. The use of a Qualified Intermediary is a safe harbor identified by the IRS in the regulations promulgated under § 1031. This safe harbor is especially important to you, since most attorneys will be considered disqualified persons under the IRS regulations. As a qualified intermediary, ATG Trust Company will provide you with the necessary documentation and guidance to make your transactions as smooth as possible.

Questions?

Call 877.674.7878



REGISTRATION FORM

Return this form with payment if applicable (make copies as needed) to: ATG Registrar, P.O. Box 9136, Champaign, IL 61826-9136; Fax: 312.224.0205.

Attendee Name: _____ Firm: _____ Member No.: _____

Address: _____ City, State, Zip: _____

Phone: (_____) _____ Fax: (_____) _____ E-mail: _____

Attendance Fees: ____ ATG Trust members @ \$0.00 plus ____ All others @ \$65 each = \$ _____ **TOTAL ENCLOSED: \$ _____**

I am a/an (check one): ATG Member/Agent ATG Trust Member Attorney
 New Attorney (practicing three years or less) Support Staff Paralegal
 Law Student Other: _____

Please send me more information about:
____ ATG ____ ATG Legal Education ____ ATG Trust Company
____ Capital Funding Corporation

ATTORNEYS'
TITLE
GUARANTY
FUND,
INC.
P.O. Box 9136
Champaign, IL 61826-9136



ATG LEGAL
EDUCATION

ATG SPRING 2007 PROGRAMS



BASIC SECTION 1031 “STARKER”
TAX-DEFERRED EXCHANGES
(an ATG Trust Program)

May 2, 2007 | Effingham, Illinois