



**Jonathan G. Blattmachr**

## **SUPERCHARGED CREDIT SHELTER TRUST<sup>SM</sup> vs. PORTABILITY**

Although Portability (the inheritance by the surviving spouse of the unused estate tax exemption of the first spouse to die) has been promoted as simplifying estate planning for married couples, that simply is not true. Relying on Portability usually will be less beneficial for the family than using the exemption when the first spouse dies. Moreover, the Supercharged Credit Shelter (a concept developed by Jonathan Blattmachr, Mitch Gans and Diana Zeydel) is an even better option and will enhance the tax benefits of the exemption for the entire family.

Jonathan G. Blattmachr is a Principal in Pioneer Wealth Partners, a boutique advisory firm. He is Director of Estate Planning for the Alaska Trust Company and co-developer of Wealth Transfer Planning, a computerized system for lawyers. He is a retired member of Milbank Tweed Hadley & McCloy, LLP, and the Alaska, California and New York Bars. Mr. Blattmachr has been recognized as one of the country's most creative trusts and estates lawyers. He writes and lectures extensively on estate and trust taxation and charitable giving and has authored or co-authored seven books and over 500 articles on estate planning topics.

Mr. Blattmachr graduated from Columbia University School of Law *cum laude*, where he was recognized as a Harlan Fiske Stone Scholar. He received his A.B. degree from Bucknell University, majoring in mathematics. He served in the US Army for about two years during 1970-72, reaching the rank of captain and was awarded the Army Commendation Medal.

Join us on **Wednesday, March 18, 2015** at 5:30 PM  
At the Omni Hotel  
500 California (at Montgomery) in San Francisco.

\$75 Preregistered Members      \$80 Preregistered Guests  
*At the door – Registrations still needed- \$80 members and \$85 guests*  
*Reservation needed by March 16, 2015*

Send a check with names to: SFEPCC – 767 Brannan Place – Concord, CA 94518  
Or pay by credit card – <http://www.123signup.com/calendar?org=sfepcc>

### **Continuing Education Credit:**

*MCLE:* This activity is approved for MCLE credit of one hour by the State Bar of California.  
*CPA & CFP®:* A sign-in sheet and an attendance certificate are provided at each meeting.

### **Excused Absence:**

Members can request an excused absence by mailing a letter, or sending an email (SFEPCC@astound.net) to the Council Office prior to the meeting. Please address the letter to the Board of Directors.