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Live 1.75-Hour May 12, 2010 Presentation
LOUIS A. MEZZULLO, ESQ.

LIFE INSURANCE: PURCHASE ARRANGEMENTS INCLUDING SPLIT-DOLLAR

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This 1.75-hour May 12, 2010 talk by Louis A. Mezzullo, Esquire, provides a useful explanation of various effective arrangements for the purchase of life insurance policies, including split-dollar.

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LOUIS A. MEZZULLO, a partner in the Rancho Santa Fe, CA office of Luce Forward, is an excellent speaker and a nationally-recognized expert on estate planning, taxation, and employee benefits. He was an Adjunct Professor of Law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He is listed in *Who's Who in American Law*, *Who's Who in Emerging Leaders* and *Who's Who in America* (Marquis Who's Who Publishers) and in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). Mr. Mezzullo received his J.D. from University of Richmond Law School, and a B.A. and M.A. from University of Maryland.

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- ✓ **Using Limited Partnerships And LLCs To Own Life Insurance**
 - incidents of ownership issues
 - avoiding the transfer-for-value rule
 - avoiding the 3-year rule
 - partnerships versus irrevocable trusts
- ✓ **Split-Dollar After The Final Regs**
 - economic benefit regime
 - loan regime
- ✓ **Characterization Of Gain On The Transfer Of Policies**
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 - Avoiding the Transfer-For-Value Rule
 - Avoiding the 3-Year Rule
 - Split-Dollar Life Insurance Arrangements
 - Partnerships Compared to Irrevocable Trusts
- Split-Dollar After The Final Regs
 - Background
 - Effective Date Issues
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