



**GREATER NEW JERSEY
ESTATE PLANNING COUNCIL, INC.**
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Creative "Upstream" Estate and Income Tax Planning After OBBBA

Date: Wednesday, November 18, 2026

Time: 9:00 am – 10:45 am

Location: Zoom webinar (Online ONLY)

**Speaker: Edwin P. Morrow III, Co-Chair of the Estate Planning, and the Estate & Trust
Departments, at Kelleher + Holland, LLC (Illinois and Florida)**

**ONLINE EVENT ONLY! PLEASE NOTE THERE ARE TWO (2) REGISTRATIONS THAT NEED TO
BE SUBMITTED TO ATTEND THIS EVENT. PLEASE COMPLETE BOTH REGISTRATIONS.**

Every tax, trust, and estate planning professional has heard of the term “Upstream Planning” – and many have done this type of planning as well. But what is upstream planning? Is it simply “utilizing” a client’s parent’s exemption? Is it using powers of appointment to get a step-up in basis at an older relative’s death, but also keep the assets outside the estate tax system? Is it more about basis management? Well, it’s all of that and more! However, the term upstream planning has now become very generic. It has now evolved and become open to interpretation, meaning different things to different people. Even more important, “upstream planning” has taken on new meaning after OBBBA. Yes, we know that there are many ways to achieve a step-up basis while keeping assets out of the taxable estate. We know we can utilize parents, even older relatives, exemption, and not “waste” their exemption. Some of this planning has very strong authority, and some has unsettled law and untried cases. Regardless, so much in and around all of this type of planning has changed, evolved, and more!

The Greater New Jersey Estate Planning Council is very excited to have nationally known expert, Edwin P. Morrow III, Esq. present live, on the web (this is a virtual event only), on this very exciting topic! Ed is the Co-Chair of the Estate Planning, and the Estate & Trust Departments at Kelleher + Holland, LLC, which is based out of Illinois & Florida. He is one of the leading experts in the industry and will compare and contrast the various ways to achieve a step up in basis on assets at older family member’s deaths. Ed will also include other strategies and techniques in the world of creative income and estate tax planning. With the \$15m Federal exemption, many clients do not have a Federal estate tax problem — but they do have income tax issues that can be addressed! Income tax planning, basis management, and the step up in basis is more important now than ever before!

Ed is going to cover a great deal of this vast and fascinating area and show us creative, powerful – and safe – strategies and techniques which can benefit our clients! This exciting presentation is going to cover estate planning and income tax planning, step-up in basis planning, basis management, and more! This is going to be a DON'T MISS event!

REGISTRATION INSTRUCTIONS:

1. Please register at: <https://www.eventbrite.com/e/creative-upstream-estate-and-income-tax-planning-after-obbba-tickets-2003779767224?aff=oddtcreator> to reserve your ticket and to let us know your CE requirements.
2. Next, please register for the Zoom Webinar at: https://us02web.zoom.us/webinar/register/WN_Jj_nbrK4RRqAjiNmK4bvZA.
3. After you RSVP for the Zoom webinar in step 2, you will be sent a reminder with instructions on how to attend the webinar on the day of the event.

If you have not renewed your membership or joined the GNJEPC for the 2026-2027 year but would like to attend this event, you will need to purchase a Guest ticket (\$75) or join the Council ASAP. A Guest may attend up to 2 GNJEPC events per year, but attending additional events will require Membership in the Council.

Applications are pending for 2.0 continuing education credits for CFP, NJ CLE, and NJ CPE. If you wish to receive CE credits, you must provide the necessary license information, and you must attend the full course.