

2018 TOPICS FOR PRESENTATIONS

(effective September 22, 2017)

Speaker: JOHN J. (“Jeff”) SCROGGIN, AEP, J.D., LL.M.

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Speaker Bio: Mr. Scroggin’s speaking credentials are provided at the end of this material. A more detailed Bio and list of prior speaking engagements are available at Mr. Scroggin’s website: www.scrogginlaw.com.

Cost: Reimbursement of Out of Pocket Expenses; Fees are Based upon the Program. Contact Jeff for more information.

Presentations: Mr. Scroggin is known for his ability to convert complex, technical information into practical, useable forms and for sprinkling his presentations with humorous information and quotes on the speech topic. All presentations use PowerPoint and normally include detailed handouts for participants to use as a future resource. All materials and the presentations stress the practical and take a solutions orientation to the planning process. Numerous examples are used to highlight the planning concepts discussed in the program. He also highlights “Traps for the Unwary” in his presentations.

If you are interested in a longer program, some of the programs noted below can be combined. If there is a topic you are interested in which does not appear below, please let Jeff know and he may be able to develop it for you. If you would like a more detailed outline and description of any of the proposed programs, please let us know.

Distinctive Programs

The Humorous Side of Taxes. Jeff has created a 30 minute humorous Power Point slide show on the odd and funny side of taxes. He has been doing this program as an additional presentation for programs he has been speaking on. There is no additional charge. The presentation is normally done during or after a meal.

Speaking and Writing to Develop your Practice. Jeff Scroggin has spoken over 400 times at National, Regional and Local events. He has authored over 260 articles and columns and written for virtually every national estate planning publication in the country. In a 60 or 90 minute presentation, he provides insights on how to develop your reputation through speaking and writing, how to leverage your time most effectively and how to avoid time consuming mistakes.

Developing an Estate Planning Practice. Jeff Scroggin is a nationally recognized estate planning professional who has worked in estate planning as both an attorney and CPA. In a 1 to 2 hour discussion, he provides insights on why estate planning is such a growth business, how to develop an estate planning practice as an attorney, CPA or financial advisor and how to avoid time consuming mistakes.

Audience Selected Topics. Jeff Scroggin has developed a Power Point based program in which the audience decides the estate, tax and business planning topics that will be discussed among a Jeopardy-like choice of 25-30 topics. To be effective, this program takes at least 90 minutes.

Tax and Estate Planning Jeopardy. Jeff has developed a PowerPoint program modeled on the TV show Jeopardy in which selected audience members compete to answer technical, historic and other information on tax and estate planning. The program normally lasts for 90 minutes. Jeff awards the winner with a unique piece of tax memorabilia from his tax collection.

Tax, Insurance & Estate Planning Programs

WHY HEIRS SHOULD FEAR A PARENT'S NEW MARRIAGE MORE THAN THE TAX COLLECTOR

Description: While only 0.2% of all estates are subject to federal estate taxes, a more significant portion of the population is entering into second and third marriages. According to a University of California study, 61% of widowers are engaged in a new romantic relationship within 25 months of their wife's death, while only 19% of the widows had a new relationship. 20% of men in second marriages marry someone who is at least ten years younger than them. Dad's marriage to a woman 10 years his junior has created heartburn for many children who have been anticipating a larger and quicker inheritance. This presentation will discuss the rights immediately acquired by a new spouse and how those rights can be limited.

Program Time: 60-120 Minutes

Level of Program: Intermediate to Advanced

WHAT DEAD CELEBRITIES CAN TEACH US ABOUT ESTATE PLANNING

Description: It is intriguing how estate planning mistakes are often replicated and exaggerated in celebrity estates. This presentation discusses the mistakes in the estate planning of a number of celebrities and provides practical insights on how these mistakes illustrate ways that you can improve your average client's estate planning. A few examples:

- (1) Robin Williams and conflicts over personal property
- (2) Chris Benoit, intestacy and how order of death matters
- (3) Leona Helmsley and ruling from the grave with a CRUT
- (4) Sumner Redstone and properly planning for incapacity
- (5) Joan Rivers and why designation of Domicile matters
- (6) Michael Jackson and the taxable value of an inheritable post-death Persona
- (7) Prince and the potential inheritance by a child he never knew

Program Time: 60-120 Minutes

Level of Program: All Levels

THE ASSETS YOU MAY HAVE FORGOTTEN TO CONSIDER

Description: This program is a practical discussion of some of the unique probate, tax and estate planning issues surrounding "unconsidered assets." Among the topics discussed are contraband and stolen items, burial rights and payments, firearms, travel perks and points, safe deposit boxes, 529 Plans, frozen reproductive assets, digital assets and accounts, assets on loan and multiple other areas. Included in the materials are various checklists and value-added client materials.

Program Time: 60-90 Minutes

Level of Program: All Levels

TAX & ESTATE PLANNING IN 2018

Description: This program provides a comprehensive review of the unique tax and estate planning opportunities in 2018, the unexpected traps that clients and their advisors should avoid and a glimpse into what may be coming in future years. The program includes numerous planning examples and insights on tax, business and estate planning in this awkward environment. The program can also provide an update of some of the current technical changes in tax and estate planning.

Program Time: 90-180 Minutes

Level of Program: All Levels

WHY INCOME TAX PLANNING TRUMPS ESTATE TAX AVOIDANCE

Description: After the 2013 estate tax changes, the IRS estimated that less than 0.2% of decedent estates will be subject to an estate tax. As a result, the tax planning component of estate planning has begun to re-focus on income tax planning (e.g., spraying income to heirs in lower tax brackets) and planning for the tax basis of assets. This presentation will discuss the tax planning opportunities and the traps in the current environment.

Program Time: 60-120 Minutes

Level of Program: All Levels

TAX BASIS PLANNING – THE NEW FRONTIER OF ESTATE PLANNING

Description: For decades, the primary tax focus of estate planning has been in the minimization of transfer tax costs. Unfortunately, the basis issues of estate planning are often ignored to the peril of clients. In this discussion Jeff Scroggin will discuss some of the traps and opportunities in this relatively unexplored tax realm of estate planning.

Program Time: 60-120 minutes

Level of Program: Intermediate

INCOME TAX PLANNING TRAPS & OPPORTUNITIES WITH ESTATES & TRUSTS

Description: The IRS has reported an explosion in the number of estates and trusts in the US. As the Baby Boomers continue to age, predictions are that this explosion will only increase. In 2016/2017 estates and trusts can be quickly subject to a combined federal and state income tax rate that can exceed 50%. Financial advisors and tax advisors must have a working knowledge of the tax planning opportunities and traps for fiduciaries in this new tax environment.

Program Time: 60-120 Minutes

Level of Program: All Levels

THE CREATIVE USES OF DEFECTIVE TRUSTS

Description: The rules governing the estate and income taxation of trusts are NOT the same. As a result, creative planning opportunities exist for creating trusts which offer ways to meet client objectives while saving estate and/or income taxes. In recent years the IRS has issued new rulings that open new opportunities, such as using defective trusts to fix an out of date irrevocable insurance trust, using a defective trust to get around the trust rules on S corporations or using an income defective trust to effectively reduce the income taxes of a trust. Jeff Scroggin has written and spoken extensively on this topic and will provide the audience practical planning ideas for using defective trusts.

Program Time: 60-120 Minutes

Level of Program: Moderate to Advanced

20 TAX, INSURANCE & ESTATE PLANNING IDEAS YOU MAY NEVER HAVE HEARD ABOUT

Description: Mr. Scroggin draws on his forty years as a tax, business and estate planning advisor to provide 20 practical planning ideas that you may never have heard about. The innovative planning ranges from how to properly structure a divorce settlement (e.g., pay attention to the basis in assets) to how to effectively use the transfer tax exemption of a less wealthy spouse.

Program Time: 90-120 Minutes

Level of Program: Intermediate

WHAT EVERY ESTATE PLAN SHOULD INCLUDE

Description: Estate planning is more than just having the right documents. This presentation discusses the practical aspects that should be a part of every estate plan. It talks about minimizing sources of family conflict, how to choose the right fiduciaries, and some of the simple mistakes that can ruin an estate plan.

Program Time: 45-60 Minutes

Level of Program: Basic to Intermediate

FAMILY LOVE LETTER™

Description: Several years ago, Jeff Scroggin recognized that something was missing in the planning he was providing to clients. Even when clients had the proper documents, mistakes and confusion was occurring because of lack of detailed information about the client's desires, assets and personal situation. As a result Jeff developed the Family Lover Letter. Since its creation in 2000, over 1,000,000 Family Lover Letters have been distributed by various financial services companies (including AXA, Money & Neuberger Berman), attorneys and CPAs. Mr. Scroggin will discuss why there is a need for this important document and how to deepen your client relationships and grow your practice by effectively using it.

Program Time: 1 Hour to Half a Day

Level of Program: All Levels

INFLUENCING THE LEGACY™

Description: Every inheritance (or lack thereof) affects the recipient. Many clients are seeking methods to provide incentives and opportunities to families while reducing the risk that an inheritance will be squandered in an unearned, lavish lifestyle. They are increasing using creative ways to restrain heirs' access to the inheritance. Mr. Scroggin is a nationally recognized author and speaker on this topic and will provide an in-depth discussion of the methods clients are using to influence the legacy they are leaving behind.

Program Time: 60-120 Minutes

Level of Program: Intermediate to Advance

ESTATE PLANNING FOR THE TRANSIENT CLIENT: MULTI-STATE PLANNING

Description: Clients are constantly moving from state to state and country to country. National and State probate, trust, and tax laws vary significantly. Advisors need to be aware of the significant differences which can impact a client's estate and business plan and the techniques they can use to mitigate the negative effects.

Program Time: 60-120 Minutes

Level of Program: Intermediate

Audience: Both a US and an International Audience

SEVEN TRENDS IMPACTING TAX & ESTATE PLANNING

Description: The legal, tax and demographic trends impacting estate planning are fundamental and broad based, applying not just to the millionaires next door, but also to less wealthy clients. These ongoing trends will fundamentally transform how we plan. Jeff will lead a practical presentation of the source of the changes, and some of the new planning issues, marketing opportunities and traps in this fluid environment.

Program Time: 45-60 Minutes

Level of Program: Basic to Intermediate

INSURANCE PLANNING OPPORTUNITIES WHEN FEDERAL ESTATE TAXES DON'T MATTER

Description: For decades, estate planning has been largely dominated by desire to avoid and/or pay a federal estate tax. However, fewer Americans than any time in recent history will be subject to a federal estate tax. For the vast majority of Americans, estate planning will no longer be driven by the desire to avoid a confiscatory federal estate tax. Lower estate taxes would appear to reduce the opportunity to sell of life insurance. Mr. Scroggin will provide practical examples of where insurance is still a vital part to the planning process for a large portion of the public. He will provide innovative ideas designed to increase insurance sales.

Program Time: 60-120 Minutes

Level of Program: Intermediate

ESTATE PLANNING 101

Description: This program is designed to provide a basic estate planning understanding to a planner. Included in the program is a discussion of estate and income tax rules, wills, trusts, incapacity planning, planning for business owners, planning for retirement plans, minimizing family conflicts and how to handle life insurance.

Program Time: Half to Full Day

Level of Program: Basic

A POTPOURRI OF TAX AND ESTATE PLANNING TRAPS & OPPORTUNITIES AND HELPFUL CLIENT RESOURCES

Description: This program is designed to provide attendees with a multitude of “quick and easy” tax and estate planning opportunities, traps and resources that they may be unaware of and which add value to the advisor’s client relations.

Program Time: 60-120 minutes

Level of Program: All Levels

ESTATE PLANNING IS NOT ABOUT DEATH & TAXES IT'S ABOUT THE LEGACY YOU LEAVE BEHIND

Description: Is estate planning principally for the dead and the avoidance of their death taxes? How many dead people care about their taxes? Motivating people using the fear of something which will not affect them simply does not work. Instead of being for the dead, **ESTATE PLANNING SHOULD BE DESIGNED FOR THE LIVING!** Jeff Scroggin will talk use his humorous story telling approach to discuss the soft issues and how you can increase your impact on clients using practical approaches like The Family Love Letter, Ethical Wills and Family Mission Statements.

Program Time: 45-90 Minutes

Level of Program: All Levels

THE TOP ESTATE AND TAX PLANNING TRAPS AND HOW TO SUCCESSFULLY AVOID THEM

Description: Jeff Scroggin draws on his forty years as an Accountant and Tax Attorney to highlight the top planning mistakes that attorneys and other advisors make. He will describe how to identify the mistakes, how to avoid them and what to do if your client or advisor has made the mistake.

Program Time: 90-180 minutes

Level of Program: Intermediate

REVIEWING ESTATE PLANNING DOCUMENTS A PRACTICAL APPROACH

Description: Financial advisors are constantly being provided copies of a client's pivotal planning documents, with the client expecting the planner to comment on any issues they observe in the documents. This program is designed to aid planners in what to look for when examining their client's key planning documents.

Program Time: 90-180 minutes

Level of Program: Intermediate

THE FUTURE OF ESTATE PLANNING – IT'S NOT DYING, IT'S JUST EVOLVING

Description: In this presentation, Jeff Scroggin will discuss the demographic, legal and tax changes that are radically changing how we approach estate planning and why estate planning will be a booming profession for the next 30 years. Included in the materials will be a 37-page handout providing 30 reasons on why estate planning and related work will explode in the next several decades and how the profession will change.

Program Time: 60-180 Minutes

Level of Program: Intermediate Level

ASSET PROTECTION

Description: Jeff Scroggin will provide a discussion of how clients should approach asset protection and provide specific practical planning ideas designed to protect client assets from the claims of divorce and litigation. He will provide the benefits of certain planning techniques and the traps for the unwary.

Program Time: 60-120 minutes

Level of Program: Intermediate

A TUTORIAL ON THE USE OF TRUSTS

Description: This program is designed to provide the audience insights into the various types of trusts available in estate planning, how and when each trust should be used and how such trusts can be created with flexible terms. The presentation also includes some of the traps that clients and their advisors should avoid.

Program Time: 90-240 minutes

Level of Program: Intermediate

PLANNING FOR CLIENTS WITH SHORTER LIFE EXPECTANCIES

Description: This program is designed to provide attendees with insights of how to deal with the emotional, financial, tax and family conflict issues surrounding the impending death of a loved. It provides checklists for the practitioner and practical advice on how to help a family prepare for the death of a loved one.

Program Time: 60-120 minutes

Level of Program: Intermediate to Advanced

MINIMIZING FAMILY CONFLICTS IN ESTATE PLANNING

Description: The level of conflict among heirs has exploded in the past two decades. This presentation will focus the audience on the major sources of estate and trust conflicts and provide practical advice on how advisors can help clients minimize the conflicts, while still adequately protecting the interests of heirs. Mr. Scroggin will talk about simple ways that advisors can minimize family conflicts.

Program Time: 60-120 minutes

Level of Program: Basic to Intermediate

TAX COMPLEXITY

Description: The Internal Revenue Code and Treasury Regulations encompass almost 4 million words. Its complexity continues to grow - with the rules becoming increasingly incomprehensible for both taxpayers and their advisors. This program discusses the sources of the complexity and provides numerous examples of unexpected results of the complicated code. The program includes a 27 page handout on the complexity, history and humor of federal and state tax laws.

Program Time: 45-60 minutes

Level of Program: Intermediate to Advanced

BABY BOOMER PLANNING – THE UNIQUE ISSUES

Description: Baby boomers are creating and facing a multitude of issues which they are ill prepared for. There are more divorces, more blended families, more single households, more unmarried couples than any previous generation. Boomers own businesses and homes in multiple states, raising unique state residency and tax issues. Mr. Scroggin will address the unique legal, tax and business issues facing boomers and provide practical ways that advisors can aid their clients in preparing for these problems. The program includes a number of value added checklists for clients.

Program Time: 60-120 Minutes

Level of Program: All Levels

DIVORCE AND REMARRIAGE PLANNING FROM THE PERSPECTIVE OF A TAX AND ESTATE PLANNING ATTORNEY

Description: Divorce is normally a horrific experience for clients. Remarriage is often completed without any understanding of the estate planning consequences. This presentation will include a detailed and practical discussion of the traps and opportunities of marriage, divorce and remarriage. It includes an outline of over 80 pages and a number of practical, value added checklists for clients.

Program Time: 90-120 Minutes

Level of Program: All Levels

EVOLVING TRENDS AND CHANGING LAWS

Description: Jeff Scroggin discusses evolving trends in tax and estate planning and focuses on specific legal rulings and changes that affect both the average client and the affluent client. The focus is on the practical ramifications on both the changing tax and estate planning environmental and how advisors should advise their clients in reacting to specific legal changes. Included in the presentation is a detailed discussion of what tax and estate planning changes may be made during the Trump Administration.

Program Time: 90-120 Minutes

Level of Program: All Levels

PERSONAL PROPERTY – THE FORGOTTEN PART OF ESTATE PLANNING

Description: This presentation is a practical discussion of the various issues surrounding the care and disposition of personal property, including family heirlooms, frequent flyer miles, digital assets, frozen reproductive assets, personal collections, contraband, weapons, and art.

Program Time: 60 minutes

Level of Program: All Levels

COSTLY MISTAKES TO LOOK FOR IN ESTATE PLANNING

Description: This presentation is a practical discussion of the types of mistakes that are often simple, but devastating to heirs (e.g., mistakes in the disposition of personal property). The goal of the program is to provide “issue recognition” to an advisor who is reviewing a client’s existing estate planning. Included in the presentation are practical checklists and multiple examples.

Program Time: 60-90 minutes

Level of Program: Intermediate Level

CHARITABLE TRAPS AND OPPORTUNITIES IN TAX AND ESTATE PLANNING

Description: In recent years, the IRS appears to have focused substantial attention on charitable planning issues, often to the dismay of donors and heirs. This program will discuss:

- The section 642(c) requirements of charitable income tax deductions.
 - The implications of the “negligible rule” for the denial of trust and estate charitable income tax deductions (DeMarco and Belmont)
 - Gross Income Tracking
 - Using Partnerships to get around the limits on a trust’s failure to specifically permit charitable deductions (Rev Rul 2004-5)
- Charitable Deductions and Tax Basis Issues
 - Reran Holdings on the failure to provide the donor’s tax basis resulting in the denial of a deduction
 - Charitable deductions and S corporations
 - Trust Charitable deductions using the Fair Market Value of the property (the Green decision)
- Creative Planning Opportunities
 - Using marketing expenses in lieu of charitable deductions
 - Estate Exemptions, Estate Tax Repeal and Charitable Planning
 - Planning for the Advancement of Charitable Bequests
 - Bequests to Heirs followed by Charitable Deductions
 - Leona Helmsley and Contingent CRTs using 664(f)

- Traps for the Unwary in Charitable Contributions
 - Direct Charitable Contributions of IRAs (408(d))
 - The disquieting reach of Private Inurement
 - The failure of Substantiation
- The impact of tax reform (if it occurs) on charitable planning

Program Time: 60-90 minutes

Level of Program: Intermediate Level

Modifying Obsolete Estate Plans

Description: Tax and estate planning laws and strategies continue to evolve. Client facts change in unexpected ways. Mistakes are inadvertently made in a client's planning. This program will discuss ways to modify existing techniques that no longer make sense and discuss how to plan flexibility into new estate planning strategies.

Program Time: 60-120 Minutes

Level of Program: Intermediate

Business Planning Programs

LEGAL, TAX AND BUSINESS TRAPS FOR THE UNWARY BUSINESS OWNER

Description: The operation, purchase or transfer of any business carries a multitude of tax, legal, accounting and business traps for the unwary. Mr. Scroggin will provide a practical discussion of how operators, buyers and sellers of business can protect themselves from inadvertent liabilities and taxes. The program will provide practical business, legal and tax issues which any business owner should be aware of. The materials will include “value-added” materials designed to help grow the business advisory services of participants.

Program Time: 120-240 Minutes

Level of Program: Intermediate to Advanced

THE SEVEN INEVITABLE PROBLEMS IN A FAMILY BUSINESS AND HOW TO SUCCESSFULLY ERADICATE THEM

Description: There are **Seven Inevitable Problems** that can generate enormous conflicts and multiply taxes and costs in virtually every Family Business. Jeff Scroggin is a nationally recognized expert on this topic. He will discuss the source each problem and how to successfully eliminate their negative impact on your clients, their family and their business.

- I. DEATH & DISABILITY WILL OCCUR
- II. TAXES ARE INEVITABLE – BUT THEY MAY BE VOLUNTARY
- III. THERE IS NO EQUITY VALUE IN A FAMILY BUSINESS
- IV. THE INEVITABLE CONFLICT BETWEEN INSIDERS & OUTSIDERS
- V. PASSING ON THE PROBLEM
- VI. HEIRS INCREASE THEIR OWN BURDENS
- VII. FAMILY AND BUSINESSES DIVORCES WILL HAPPEN

Program Time: 60-120 Minutes

Level of Program: Intermediate

SELLING OR BUYING A BUSINESS? LEGAL, TAX AND BUSINESS TRAPS FOR THE UNWARY

Description: The purchase or transfer of any business carries a multitude of tax, legal, accounting and business traps for the unwary. Mr. Scroggin will provide a practical discussion of how buyers and sellers of business can protect themselves from inadvertent liabilities and taxes.

Program Time: 60-240 Minutes

Level of Program: Intermediate to Advanced

EFFECTIVELY TRANSFERRING A FAMILY BUSINESS WITHOUT LOSING YOUR SHIRT OR YOUR FAMILY

Description: Less than 15% of all family business survive to the third generation. Taxes, family conflicts, business mistakes and other errors limit the survival rate. However, with proper planning the odds can change in favor of the family. Jeff Scroggin will lead a discussion on how to transfer the family without losing your capital or destroying the family from the conflict which comes from poor planning.

Program Time: 60-240 Minutes

Level of Program: Intermediate to Advanced

UNDERSTANDING THE DIFFERENCES BETWEEN BASIC BUSINESS ENTITIES AND HOW TO MOST EFFECTIVELY USE THEM

Description: Sole Proprietorships, LLCs, FLPS, General Partnerships, LLPs, LLLPs, S Corporations, C Corporations, Professional Corporations, Personal Service Corporations, Affiliated Entities – the options available to you and your clients for their business can be mind boggling. Jeff Scroggin will provide a basic understanding of each of the types of entities, when they should be used and the tax and business traps which often accompany their creation.

Program Time: 120-240 Minutes

Level of Program: Basic to Intermediate

UNDERSTANDING OWNER AND BUY-SELL AGREEMENTS

Description: Virtually every business entity with more than one owner should have an agreement which clearly defines the rights and obligations between the parties, the events which trigger the purchase of owner's capital, the price for such a purchase and the post-closing obligations. Jeff Scroggin will lead a discussion on what these agreements should contain and how to avoid tax and business mistakes in the agreements.

Program Time: 60-240 Minutes

Level of Program: Intermediate to Advanced

EXIT PLANNING FOR CLOSELY HELD BUSINESSES

Description: In 2001, roughly 50,000 closely held businesses came up for sale and transfer. In 2015, the number was expected to exceed 900,000. Closely held business owners have to find creative ways to transfer their businesses. Jeff Scroggin will lead a practical solutions oriented discussion of how business owners can most effectively sell their businesses to outsiders or insiders, transfer the business to family members or liquidate the business. He will provide insights on the traps for the unwary and how to reduce post-closing risks and taxes.

Program Time: 60-240 Minutes

Level of Program: Intermediate to Advanced

SPEAKER INFORMATION

Speaker: JOHN J. (“Jeff”) SCROGGIN, AEP, J.D., LL.M.

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Mr. Scroggin has been married for 39 years to Lynn and they have three children and four grandchildren. His oldest son is a professional blacksmith, his daughter worked as a development director in a number of Atlanta based charities and his youngest son is an Iraq war veteran.

Mr. Scroggin has practiced as a business, tax and estate planning attorney in Atlanta for 39 years. His practice is devoted to tax planning, estate planning, business representations, business succession and sales of businesses. He is co-creator of the “Family Incentive Trust” and creator of the “The Family Love Letter.” He is known for his ability to convert complex, technical information into practical, useable forms. He also hopes he is not as pompous as this bio would seem to indicate.

Since 1995 Jeff has practiced out of an 1889 house in the heart of the historic district of Roswell, Georgia – one of the few areas that was not destroyed during the 1864 Battle for Atlanta. In 1996 the house was awarded the city’s Historic Preservation Award. The house contains one of the largest collections of IRS and tax memorabilia in the US. The collection of over 100,000 items was featured in a front-page article in Wall Street Journal on April 15, 2015 – a suitable day for such an article.

Since 2012, Jeff has served as a Member of the University of Florida Levin College of Law Board of Trustees. Mr. Scroggin received the following degrees from the University of Florida: B.S.B.A. (Accounting), 1974; Juris Doctorate, 1977; Master of Laws in Taxation (LL.M.), 1979. Mr. Scroggin has taught tax law at the University of Florida College of Law and College of Business (where he was an Adjunct Professor of Tax Law). He was a CPA with Arthur Andersen’s nationwide estate planning group. Since its creation in 2012, he has served as a Founding Board member of the Florida Tax Institute.

In November 2017, Jeff was inducted into the NAEPC Estate Planning Hall of Fame, becoming its 105th inductee. US News & World Report named him as one of the 2018 Best Lawyers in America. He is rated “AV” by Martindale Hubbell (since 1990) and has been named in Atlanta magazine as a Georgia “Super-Lawyer” for the last ten years.

Mr. Scroggin’s professional affiliations include: The State Bar of Georgia, the Florida Bar, Atlanta Estate Planning Council, Buckhead Study Group, Georgia Planned Giving Council, and the North Georgia Estate Planning Council (President, 2002-2005).

Mr. Scroggin has been deeply involved in his local community, including serving as Chairman (2007-2009) of the North Fulton Community Foundation, Founding Chairman (2008-2012) of the Friends of Barrington Hall (one of Roswell’s historic antebellum homes), member of the Board of Directors (2004-present) of the Historic Roswell Convention & Visitors Bureau; President’s Award (2011), Founding Member of the Board of Directors, of the Roswell based Computer Museum of America, Founding Vice Chairman (1989-1992) of the Board of Trustees of the Center for the Visually Impaired Foundation, Inc., and a Member of the Roswell Rotary Club.

Mr. Scroggin was Founding Editor-in-Chief of the *NAEPC Journal of Estate and Tax Planning* from 2006-2010 and was Co-Editor of Commerce Clearing House’s *Journal of Practical Estate Planning* from 2004-2006.. Jeff has authored over 260 articles, whitepapers and books. He was Co-Editor of CCH’s *Journal of Practical Estate Planning* from 2004 to 2006. The central focus of most of Jeff’s writings and speaking is on the practical applications, traps and planning opportunities with regard to tax and estate planning and/or predictions and practical implications of evolving trends within the tax, business and estate planning communities.

Mr. Scroggin is a frequent speaker on business, tax and estate planning issues. Among the groups he has spoken for are: The University of Florida Law School Graduate Tax Program (2004, 2008, 2009, 2010, 2012, 2013, 2015), the Florida Tax Institute (2014, 2015, 2016), the Georgia State University MBA Program, the Million Dollar Roundtable, the State Bar of Georgia ICLE (1992, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2005, 2006, 2009, 2013, 2016), The National Convention of the Financial Planning Association (1997, 1998, 2003, 2004, 2005, 2006, 2007, 2008, 2011, 2014, 2016, 2017), Georgia Society of CPAs Annual Estate Planning Conference (2007, 2010, 2011, 2012, 2016), the Georgia Federal Tax Conference (2012, 2013, 2014, 2017), the Columbus Ohio Community Foundation, the Dallas Foundation, the Pittsburgh Foundation, the Naples Community Foundation, the Denver Foundation, and over 60 estate planning councils and 45 financial planning associations around the country.

Mr. Scroggin has been quoted over 100 times in the national media, including 9 times in the Wall Street Journal, 3 times in the New York Times, 2 times in the New York Times International, 3 times in USA Today, 5 times in Forbes Magazine, 3 times in Fortune Magazine and once in the South China Post.