Agenda

Understanding Estate, Gift, Income and Trust Taxation
- Overview of federal estate and gift taxation
- Calculating the estate tax
- Overview of trust taxation
- Examining estate, gift and GST rates and exemptions

The Critical Role of Testamentary Trusts in the Estate Plan
- Purposes and features of trusts, including testamentary trusts
  - Credit shelter/bypass trusts
  - Marital trusts and family trusts
- Spousal lifetime access trust
- Choosing a trustee and a situs

Irrevocable Trusts and the Basics
- Purposes of irrevocable trusts
- Understanding related tax issues
- Crummey powers
- Amendment/termination strategies
- Dynasty trusts

Income and Generation-Skipping Transfer Tax Basics
- Overview of the income tax system
- Overview of GST
- 199A

Using Revocable Trusts
- Characteristics and advantages/disadvantages of revocable trusts
- Understanding related tax issues

IRAs and Trusts: Sophisticated Beneficiary Choices
- General overview
- Spousal rights and distribution rules
- Using a trust as a plan beneficiary
- Estate planning and charitable planning with qualified plans

Asset Protection Planning for Seniors and the Disabled
- Overview of government benefit programs
- Trust options
- Planning for spouses, supplemental needs trusts

Advanced Trust Planning
- Charitable planning
- Discount planning
- Qualified domestic trust, S corporation trusts
- Onshore-offshore asset protection and spendthrift trusts

The Complete Trust Course
Somerset, NJ - Thursday, November 7, 2019

HalfMoon Education Inc.
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Altoona, WI 54720-0278

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Learning Objectives

You'll be able to:

Explain estate, gift, and GST rates and exemptions.

Understand the purposes and features of a variety of trusts.

Discuss irrevocable trusts and related tax issues.

Evaluate the advantages and disadvantages of revocable trusts.

Utilize trusts to protect the assests of seniors and the disabled.

Consider using a trust as an IRA plan beneficiary.

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Somerset, NJ - Thursday, November 7, 2019

Understand estate, gift, income, and trust taxation

Identify the critical role of testamentary trusts in the estate plan

Examine asset protection planning techniques for seniors and those with disabilities

Learn how to use revocable and irrevocable trusts

Explore income and generation skipping transfer tax basics

Discuss advanced strategies including charitable planning and discount planning

Continuing Education Credits

Accountants
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Faculty

Matthew S. Rheingold *Attorney at EinhornBarbarito*

Mr. Rheingold's practice is primarily devoted to estate and trust administration, charitable planning and business succession planning, as well as controversial estate litigation and tax dispute matters. He is highly adept at successfully negotiating with the Internal Revenue Service, the New Jersey Division of Taxation and the New York Department of Taxation. Mr. Rheingold's knowledge of tax law and analytical abilities are enormous assets to his clients. He prides himself on delivering a complete service – developing cutting-edge tactics that respond to the constantly changing tax environment and managing the highly personal family dynamics of each individual case. Mr. Rheingold is committed to developing strategies that respond to the constantly changing tax environment and family dynamics. He was named to *New Jersey Family Magazine*'s "Best Lawyers for Families" in 2019.

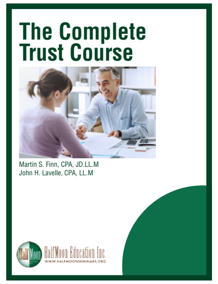
Adam L. Sandler *Attorney at EinhornBarbarito*

Mr. Sandler joined EinhornBarbarito's prestigious Wills, Trusts & Estates and Taxation groups in 2018. His practice focuses on estate planning, estate and trust administration, and tax planning for individuals and businesses. Mr. Sandler counsels clients by developing and implementing tax-efficient strategies for wealth preservation and transfer, business succession, charitable planning, and personal or business transactions that may raise tax considerations. Taking a practical approach in advising his clients, he prides himself on creating a plan that not only addresses their needs but one that a client can understand and execute. Mr. Sandler believes in a collaborative effort to effectuate a wealth plan and often partners with his clients' financial advisors, insurance agents, and accountants to ensure its success. He is an active member of the Estate Planning Council of Northern New Jersey and is a well-respected legal mind among his clients, colleagues, and peers.

Additional Learning

The Complete Trust Course multi-volume manual included with each registration!

Written exclusively for HalfMoon Education Inc. by Martin S. Finn, CPA, JD.LL.M., John H. Lavelle, CPA, LL.M., and Amy Earing, this comphrensive two-volume manual is included with each individual registration.



Seminar Information

Doubletree by Hilton Somerset
200 Atrium Drive
Somerset, NJ 08873
(732) 469-2600

Registration
8:00 - 8:30 am
Morning Session
8:30 am - 12:00 pm
Lunch (On your own)
12:00 - 1:00 pm
Afternoon Session
1:00 - 5:00 pm

Tuition

$299 for individual registration
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Attendance will be monitored, and attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

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Audio recordings of this seminar are available for purchase starting at $249. See registration panel for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Registration

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How to Register

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