

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

Advanced Trust Planning

Estate planning/income tax management trusts
Trusts for minors
Generation-skipping transfer tax
Qualified domestic trust, S corporation trusts
Offshore asset protection and spendthrift trusts

The Complete Trust Course

South Portland, ME - Tuesday, September 24, 2019

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PO Box 278
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Learning Objectives

You'll be able to:

Understand the income, estate and gift tax consequences of trusts.

Discuss the critical role of trusts in estate plans.

Review the purposes, advantages and disadvantages of revocable and irrevocable trusts.

Get tips on using trusts to protect the assets of seniors and the disabled.

Learn generation-skipping transfer tax basics.

Explore the use of trusts as IRA beneficiaries.



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Understand the principles of income, estate and gift taxation and how they apply to trusts

Identify the purposes and features of testamentary trusts and charitable trusts

Review advantages and disadvantages of revocable and irrevocable trusts

Explore discount planning with trusts

Examine asset protection planning techniques for seniors and the disabled

Discuss the relationship between IRAs and trusts

Continuing Education Credits

CPAs

8.0 CPE Hours

Attorneys

7.0 Maine CLE Hours
7.0 New Hampshire CLE Hours
8.0 New York CLE Hours
7.0 Vermont CLE Hours

Certified Financial Planners

8.0 CE Hours

IRS Enrolled Agents & Other Tax Return Preparers

8.0 CE Credit Hours



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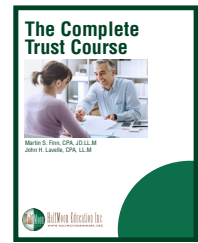
Faculty

Smilie G. Rogers *Partner of Brennan & Rogers, PLLC*

Brennan & Rogers has offices in York and Kennebunk, Maine, and a meeting space in Portsmouth, New Hampshire. Mr. Rogers’ practice is focused on estate planning, elder law, probate and tax. He earned his J.D. degree from the University of Oregon School of Law (Order of the Coif) and his LL.M. degree in Taxation from the University of Washington School of Law. Mr. Rogers is licensed to practice law in Maine, New Hampshire, Massachusetts as well as Virginia (inactive).

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 comprehensive two-volume manual is included with each individual registration.



Seminar Information

Doubletree by Hilton
363 Maine Mall Road
South Portland, ME 04106
(207) 775-6161

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
\$279 for three or more registrations.

Each registration includes a complimentary continental breakfast and printed seminar manual.

How to Register

- Visit us online at www.halfmoonseminars.org
- Mail-in or fax the attached form to 715-835-6066
- Call customer service at 715-835-5900

Cancellations: Cancel at least 48 hours before the start of the seminar, and receive a full tuition refund, minus a \$39 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another seminar or the self-study package. You may also send another person to take your place.

Continuing Education Credit Information

This seminar is open to the public. This intermediate-level course offers 8.0 CPE credit hours to Maine CPAs, based on a 50 minute hour, in the area of taxation. A basic understanding of federal tax is recommended, and no advance preparation by attendees is required. The Maine Board of Accountancy does not preapprove CPE activities.

HalfMoon Education Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. Sponsor No. 103015.

The Maine Overseers of the Bar has approved this program for 7.0 CLE hours for attorneys.

This course offers 7.0 CLE hours to New Hampshire attorneys. (Courses are no longer pre-approved.) HalfMoon Education is a Vermont-approved CLE sponsor, and this course offers 7.0 CLE hours. HalfMoon Education is a New York-approved CLE provider*, and this courses offers 8.0 Area of Professional Practice CLE hours suitable for new and experienced attorneys.

HalfMoon Education Inc. is a CFP Board-Registered continuing education sponsor. The Certified Financial Planner Board of Standards, Inc. has granted 8.0 hours of continuing education credit for the completion of this seminar.

This program qualifies for 8.0 hours of continuing education credit for enrolled agents under Treasury Department Circular #230 Section 10.6(g). This course also offers a continuing education opportunity to other tax return preparers.

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.


Can’t Attend? Order the Manual and Audio from the Live Seminar as a Self-Study Package!

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		Registrant Information
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Phone: 715-835-5900		Additional Registrants: Name: _____ Occupation: _____ Email: _____ Phone: _____ Name: _____ Occupation: _____ Email: _____ Phone: _____
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Complete the entire form. Attach duplicates if necessary.		
		Email address is required for credit card receipt, program changes, and notification of upcoming seminars and products. Your email will not be sold or transferred.
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Tuition

- () **I will be attending the live seminar.** Single Registrant - **\$299.00**. Three or more registrants from the same company registering at the same time - **\$279.00** each.
- () **I am not attending.** Please send me the self-study package:
☐ Downloadable MP3 Audio/PDF Manual for **\$249.00**.
☐ CD/Manual Package for **\$249.00**.
(Please allow four weeks from seminar date for delivery)

Checks: Make payable to HalfMoon Education Inc.

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