Agenda

Understanding Estate, Gift, Income and Trust Taxation — *E. Morris*
- 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 — *E. Morris*
- 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 — *E. Morris*
- Purposes of irrevocable trusts
- Understanding related tax issues
- Crummey powers
- Amendment/termination strategies
- Dynasty trusts

Income and Generation-Skipping Transfer Tax Basics — *E. Morris*
- Overview of the income tax system
- Overview of GST
- 199A

Using Revocable Trusts — *D. Scott*
- Characteristics and advantages/disadvantages of revocable trusts
- Understanding related tax issues

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

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

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

The Complete Trust Course
Atlanta, GA - Thursday, November 21, 2019

HalfMoon Education Inc.
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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The Complete Trust Course

Atlanta, GA - Thursday, November 21, 2019

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

Identify the purposes and features of the testamentary trusts and charitable trusts

Review advantages and disadvantages of revocable and irrevocable trusts

Examine asset protection planning techniques for seniors and the disabled

Explore discount planning with trusts

Discuss relationships between IRAs and trusts

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Faculty

Everett Lee Morris IV *Morris Legal and Tax, LLC*
Mr. Morris is the principal of Morris Legal and Tax, LLC, in Atlanta. Mr. Morris focuses his practice on estate planning, tax planning and preparation, asset protection and business formation. Prior to law school, Mr. Morris worked as a financial advisor at one of the largest financial companies in the world. He is a member of the Tax Section, and the Estate and Probate Section of the State Bar of Georgia and the Atlanta Bar Association. Mr. Morris earned his MBA degree, majoring in Personal Financial Planning, from the Georgia State University's J. Mack Robinson College of Business, and his law degree from the Georgia State University College of Law.

Debra Scott *The Scott Practice LLC*
Since the firm's inception in November of 2000, Ms. Scott has served hundreds of clients on matters involving fiduciary litigation, estates, trusts, and business and charitable planning. She also heads the SP Consulting Division of the practice that serves the compliance needs of nonprofit clients with technical, legal and consulting services designed to help clients expand capacity and remain in compliance with Federal regulations and grant requirements.

Kasey Libby *Attorney at The Libby Law Firm*
Mr. Libby's practice areas are Georgia estate and trust litigation, as well as guardianship and conservatorship matters. His cases have covered a range of topics, from federal preemption of state law prenuptial agreement claims by personal representatives, to enforcement of contracts to make a will. Mr. Libby regularly helps clients with estate planning as well, including planning for qualified retirement account benefits. He obtained a bachelor of arts degree from the University of Georgia and his juris doctorate degree from Georgia State University College of Law, and he regularly attends continuing legal education courses related to Georgia trust and estate matters. Mr. Libby previously has spoken on issues related to an attorney's role in assessing client capacity and determining the appropriateness of representation. Mr. Libby's practice is located in midtown Atlanta and has taken him to the four corners of Georgia.

Sarah Siedentopf *Attorney at Siedentopf Law*
Ms. Siedentopf is an estate planning and probate attorney who helps individuals and families with wills, trusts, probate, and end of life planning. Her firm, Siedentopf Law, is conveniently located in the Buckhead/Brookhaven area of Atlanta, Georgia. Ms. Siedentopf is particularly passionate about helping clients navigate complicated, emotional issues and making the process as easy and stress-free as possible. Ms. Siedentopf has earned a number of awards and honors in her legal career, including most recently the *Super Lawyer*'s Rising Star in Estate Law (2019), *Daily Report*'s Best Social Mediator (2019), Atlanta Legal Aid Pro Bono Star (2018), Thompson Reuter's Lead Counsel Rating in Estate Planning (2018), and *Atlanta Attorney at Law Magazine*'s Attorney to Watch.

Seminar Information

Hyatt House/Cobb Galleria
3595 Cumberland Blvd. SE
Atlanta, GA 30339
(770) 541-2960

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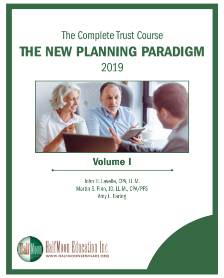

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The Complete Trust Course
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