Agenda

Presented by
Andrew S. Rusniak and Ambria Armstrong Wessel

Tax Law and Its Impact on Planning
- Overview of income tax, estate tax and gift tax planning considerations
- Portability of exemptions between spouses

Fundamentals of Estate Planning
- The basics of planning for incapacity
- The basics of asset transfers at death
- Basics of estate and gift tax planning
- Recognizing ethics issues in estate planning

Gifting Basics
- Basics of the federal gift tax system
- Gift tax discount planning techniques
- Estate freeze techniques

Retirement Asset Planning
- Minimum distribution rules
- Fixing less-than-perfect beneficiary designations
- Common estate planning strategies

Generation Skipping Transfer Tax (GSTT) Planning
- Defining terms and assigning generations
- Taxable transfers and exemptions
- Inclusion ratio
- Application of GSTT to trusts

Charitable Planning
- Charitable tax planning vehicles

Advanced Gifting Strategies and Testamentary Planning
- Advanced trusts, annuities and other instruments
- Testamentary tax planning for married couples
- Advanced generation-skipping and estate tax reduction planning

Business Succession Planning
- Using buy-sell agreements
- Using family limited partnerships
- Valuing business and partnership interests

Trustee Selection and Asset Protection Planning
- The role of the trustee
- Factors for trustee selection
- Integrating asset protection with estate planning

Ethical Considerations in Estate Planning

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Estate Planning
Camp Hill, PA - Wednesday, May 20, 2020

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Learning Objectives

You'll be able to:

Learn about income, estate, and gift taxes and their impact on estate planning.

Explore the basics of planning for incapacity and planning for asset transfers at death.

Discuss retirement asset planning, GSTT planning and charitable planning.

Examine business succession planning, including the use of buy-sell agreements.

Review ethical considerations in estate planning.

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Accountants
8.0 CPE Hours

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8.0 CE Hours

Attorneys
(1.0 Ethics Hour Included)
6.5 Pennsylvania CLE Hours
8.0 New Jersey CLE Hours
8.0 New York CLE Hours
6.5 New Hampshire CLE Hours
6.75 Ohio CLE Hours
6.5 Vermont CLE Hours

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Faculty

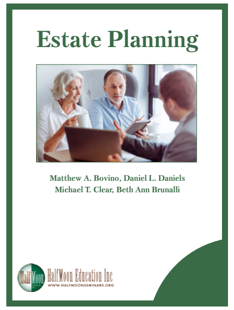
Andrew S. Rusniak is a member at McNees Wallace & Nurick LLC and practices in the firm's Estate Planning and Corporate & Tax practice groups. Mr. Rusniak represents individuals, families, business owners, executives and professionals in all aspects of tax and estate planning, business succession planning, asset protection planning, charitable planning, and estate and trust administration. His practice focuses on advising closely-held businesses and high net-worth individuals with regard to estate, gift and generation-skipping transfer taxes, as well as the preparation of estate plan documents for young families. Mr. Rusniak practices out of the firm's Lancaster, Pennsylvania and Harrisburg, Pennsylvania offices. He is also an adjunct professor of law at the Dickinson School of Law of the Pennsylvania State University where he teaches Wills, Trusts and Estates.

Ambria Armstrong Wessel is an associate at McNees Wallace & Nurick LLC and practices in the Estate Planning, Mergers & Acquisitions and Corporate & Tax practice groups. She focuses her practice on estate planning, business succession planning, mergers and acquisitions, and estate and trust administration. Ms. Wessel routinely advises clients on the preparation of wills, powers of attorney, trust agreements, and charitable planning. Her practice also involves forming new business entities for clients and counseling businesses on buy-sell agreements and other corporate transactional matters. Additionally, she has experience advising clients regarding the formation and operation of non-profit entities, including private foundations, public charities, and other tax-exempt organizations. Ms. Wessel is a frequent author on various estate planning law topics. She received her J.D. degree from William & Mary Law School after attending the University of South Carolina for her undergraduate degree.

Estate Planning Manual

Included with each registration and written for HalfMoon Education Inc. by Matthew A. Bovino, Daniel L. Daniels, David T. Leibell and Beth Ann Brunalli.

In this comprehensive, 200+ page manual you'll learn about federal tax law, estate planning, retirement asset planning, asset protection planning, charitable planning, and much more.



Seminar Information

Radisson Hotel Harrisburg
1150 Camp Hill Bypass
Camp Hill, PA 17011
(717) 763-7117

Registration
8:00 - 8:30 am
Morning Session
8:30 am - 12:20 pm
Lunch (on your own)
12:20 - 1:20 pm
Afternoon Session
1:20 - 4:40 pm

Tuition

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This seminar offers CPAs 8.0 intermediate-level CPE credit hours in the area of taxes. A working knowledge of federal taxation is recommended, and no advance preparation is necessary.

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Registration

Estate Planning

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