

Faculty and Credit Information

Faculty

Russell A. Willis, III, J.D., L.L.M., is a freelance writer and charitable gift planning consultant. For ten years, he wrote for a subscription website that provides daily coverage and in-depth analysis of developments in tax law affecting charitable gift planning. A practicing lawyer in St. Louis, Missouri for more than 20 years, Mr. Willis chaired the Steering Committee of the Probate and Trust Law Section of the local bar association and served for years on a legislative drafting subcommittee of the Probate and Trust Law Committee of the State Bar. As an adjunct member of the faculty at the St. Louis University School of Law, he taught courses in future interests and tax-driven estate planning. Mr. Willis has written numerous articles for law journals and publications serving the charitable planned giving profession, and he has been a frequent speaker at seminars for lawyers and for charitable gift planners. Mr. Willis has a law degree from St. Louis University and a master's degree in Taxation law from Washington University in St Louis. His undergraduate degree in English Literature is from Indiana University, Bloomington, and he has a master's degree in English from the University of Chicago.

Continuing Education Credit Information

These webinars offer accountants varying numbers of intermediate-level CPE credits in the area of taxation. See each listing for the credits available. Knowledge in federal taxation is beneficial, and no advance preparation is recommended.

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. Complaints can also be directed to Doug Chapman at doug@halfmoonseminars.org. Sponsor No. 103015.

HalfMoon Education Inc. is an approved CPE provider in Texas (Sponsor ID. 001151). This provider approval does not constitute approval or endorsement of individual programs.

HalfMoon Education Inc. is a CFP Board-registered continuing education sponsor. The Certified Financial Planner Board of Standards, Inc. has granted continuing education credit for each of these webinars. See each listing for the credits that are available.

Each of these programs qualifies for continuing education credit for enrolled agents and other tax return preparers under Treasury Department Circular #230 Section 10.6(g). See each listing for the credits that are available.

Attendance and participation during these webinars will be monitored, and attendance certificates will be emailed to participants within five business days after the webinar.

Federal Fiduciary Income Tax Workshop, Charitable Gift Planning, and 1031 Like-Kind Exchanges Webinar Series



Halfmoon Education Inc.
PO Box 278
Altoona, WI 54720-0278

NON-PROFIT
U.S. POSTAGE PAID
EAU CLAIRE, WI
PERMIT NO. 2016

HalfMoon Education Webinar Series

Federal Fiduciary Income Tax Workshop

Wednesday, August 8
Thursday, August 9
Friday, August 10

Charitable Gift Planning

Wednesday, August 15
Thursday, August 16
Friday, August 17

1031 Like-Kind Exchanges

Friday, August 24

HalfMoon Education Webinar Series



Federal Fiduciary Income Tax Workshop

Wednesday, August 8; Thursday, August 9; and Friday, August 10
Credits: Accountants: 7.5 CPE Hours Certified Financial Planners: 7.5 CFP Hours
IRS Enrolled Agents and Other Tax Return Preparers: 7.0 CE Hours

Charitable Gift Planning

Wednesday, August 15; Thursday, August 16; and Friday, August 17
Credits: Accountants: 7.5 CPE Hours Certified Financial Planners: 7.5 CFP Hours
IRS Enrolled Agents and Other Tax Return Preparers: 7.0 CE Hours

1031 Like-Kind Exchanges

Friday, August 24
Credits: Accountants: 2.5 CPE Hours Certified Financial Planners: 2.5 CFP Hours
IRS Enrolled Agents and Other Tax Return Preparers: 2.0 CE Hours

To register and view additional learning opportunities visit us online at:
www.halfmoonseminars.org/webinars/



HalfMoon Education Inc.
WWW.HALFMOONSEMINARS.ORG



Federal Fiduciary Income Tax Workshop

Credits: Accountants: 7.5 CPE Hours Certified Financial Planners: 7.5 CFP Hours Series Tuition: \$250
IRS Enrolled Agents and Other Tax Return Preparers: 7.0 CE Hours

Income Taxation of Estates and Trusts: Basic Concepts and Issues

Wednesday, August 8, 2018, 12:30 - 2:35 CDT

Income Taxation of Estates: Basic Concepts and Issues

Commencement and duration of estates
Principles of income taxation of estates
Accounting methods Taxable years
Determining tax period, making estimated payments, filing returns
Overview of changes contained in 2017 Tax Cuts and Jobs Act

Income Taxation of Trusts: Basic Concepts and Issues

Commencement and duration of trusts
Principles of income taxation of trusts
Importance of grantor trusts in income tax planning
Taxable years
Determining tax period, making estimated payments, filing returns

Fundamental Fiduciary Tax, Accounting Concepts, Income Reportable by Fiduciaries, and Deductions Available to Fiduciaries

Thursday, August 9, 2018, 12:30 - 2:35 PM CDT

Fundamental Fiduciary Tax and Accounting Concepts

Trust accounting income Distributable net income Taxable income

Income Reportable by Fiduciaries

Interest and dividend income Business income and capital gains/losses
Rents, royalties, partnership and other income
Farm income and ordinary income

Deductions Available to Fiduciaries

General rules
Specific deductions
Income distribution deduction

*Registration and tuition for this webinar series includes all three days.
Webinars cannot be taken individually; the series needs to be taken as a whole.*

Tax Calculations, Credits, Payments and Special Rules, Special Issues and Situations, and Sample Problems for Form 1041 Preparation

Friday, August 10, 2018, 12:30 - 2:35 PM CDT

Tax Calculations, Credits, Payments and Special Rules

How to handle taxable income Available credits Payment of tax

Special Issues and Situations

Trust and estate distributions Alternative minimum tax
Net investment income tax

Sample Problems for Form 1041 Preparation

Simple trusts Complex trusts Estates

1031 Like-Kind Exchanges

Friday, August 24, 2018, 12:30 - 2:35 PM CDT **Tuition:** \$100

Credits: Accountants: 2.5 CPE Hours Certified Financial Planners: 2.5 CFP Hours
IRS Enrolled Agents and Other Tax Return Preparers: 2.0 CE Hours

Agenda:

Nonrecognition transactions generally
Deferred recognition of gain
Depreciation recapture
Immediate and deferred or “Starker” exchanges
Forward and reverse exchanges
Construction of “build to suit” exchanges
Accommodation parties and qualified intermediaries
Debt-encumbered property
Exchanges with related parties
Unwinding a “failed” exchange

All attendees must log-on through their own email – attendees may not watch together if they wish to earn continuing education credit. HalfMoon Education Inc. must be able to prove attendance if either the attendee or HalfMoon Education Inc. is audited.
Certificates of completion will be provided for each webinar attended and will be sent via email in PDF form five to seven business days after the conclusion of the series.

Charitable Gift Planning

Series Tuition: \$250

Credits: Accountants: 7.5 CPE Hours Certified Financial Planners: 7.5 CFP Hours
IRS Enrolled Agents and Other Tax Return Preparers: 7.0 CE Hours

Basic Concepts of Charitable Giving, and The Bargain Sale, the Gift Annuity and Partial Interests Not in Trust

Wednesday, August 15, 2018, 12:30 - 2:35 PM CDT

Basic Concepts of Charitable Giving

The income tax charitable deduction
What is a “charitable gift?” The itemized deduction

The Bargain Sale, the Gift Annuity and Partial Interests Not in Trust

The basic concept Appreciated property
Debt-encumbered property The gift annuity
Partial interests not in trust

Split-Interest Gifts

Thursday, August 16, 2018, 12:30 - 2:35 PM CDT

Split-Interest Gifts, Part One

The charitable remainder trust Valuation of remainder interest
Reviewing law and cases on charitable remainder trusts
Requirements and restrictions

Split-Interest Gifts, Part Two

The charitable remainder annuity trust
The charitable remainder unitrust
Third-party beneficiary

Split-Interest Gifts & Ethics of Charitable Giving

Friday, August 17, 2018, 12:30 PM - 2:35 PM CDT

Split-Interest Gifts, Part Three

The pooled income fund The charitable lead trust

The Ethics of Charitable Giving

The role of the advisor Conflicts of interest
Confidentiality Unauthorized practice of law
Compensation arrangements

*Registration and tuition for this webinar series includes all three days.
Webinars cannot be taken individually; the series needs to be taken as a whole.*

Webinar Instructions

Webinars are presented via **GoToWebinar**, an easy-to-use application that can be run on most systems and tablets. Instructions and login information will be provided in an email sent the day before the webinar. ***It is highly recommended that you download, install and test the application before the webinar begins by clicking on the link in the email.***

GoToWebinar system requirements:
Operating System: Windows 7, Windows 8 or Windows 10 | Mac OSX 10.9 (Mavericks) - 10.13 (High Sierra)
Web Browser: Chrome v34+, Firefox v34+, Internet Explorer 8+, Microsoft Edge, Safari v6+
Internet connection: Minimum of 1Mbps **Hardware:** 2GB RAM or more