

Agenda

Presented by Robert D. Malin

Federal Tax Law and Its Impact on Planning

Overview of new tax legislation
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

Estate Planning

Memphis, TN - Thursday, July 26, 2018



Halfmoon Education Inc.
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Learning Objectives

You'll be able to:

Understand the effect of the 2017 Tax Cuts and Jobs Act on estate planning.

Learn how to accomplish the multiple purposes of estate planning, including planning for incapacity and planning for asset transfers at death.

Discuss gifting strategies and gift tax considerations.

Get tips on retirement asset planning, charitable planning and generation-skipping transfer tax planning.

Review techniques for business succession planning and asset protection planning.

Consider potential ethics issues in estate planning.



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Get an overview of new tax legislation that affects estate planning, including the Tax Cuts and Jobs Act

Review the basics of planning for incapacity and planning for asset transfers at death

Discuss retirement asset planning, GSTT planning and charitable planning

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

Handle ethics considerations in estate planning

Continuing Education Credits

Accountants

8.0 CPE Hours

Certified Financial Planners

8.0 Continuing Ed. Hours

Attorneys

6.66 (1.0 Dual) Tennessee CLE Hours
6.5 (1.0 Ethics) Arkansas CLE Hours
6.7 (1.0 Ethics) Mississippi CLE Hours



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Faculty

Robert D. Malin is a member of Williams McDaniel, PLLC, and he is licensed to practice law in Arkansas, Tennessee and Mississippi. He has been recognized as a Rising Star in the Mid-South by Super Lawyers (2014 – 2017). Mr. Malin’s primary area of practice is the drafting and implementation of estate plans ranging from the utilization of simple methods (where appropriate) to more complex alternatives. His favorite part of the practice is meeting with the client and fitting their individual circumstances to the appropriate estate plan. Mr. Malin received his bachelor’s degree in Business from Maryville College. After graduation, he worked in the mortgage industry for two years. He graduated tenth in his class, *magna cum laude*, from the Cecil C. Humphreys School of Law at the University of Memphis. During law school, he served as law clerk to the Honorable Robert S. Benham of the Probate Court of Shelby County. On numerous occasions, he served by appointment of the Shelby County Probate Court as guardian ad litem and attorney ad litem in complicated conservatorship cases and as an administrator in a contested probate administration. Mr. Malin has also substituted as professor for Trust Law classes at the University of Memphis, Cecil C. Humphrey’s School of Law. He has served as substitute judge on behalf of the Honorable Judge Kathleen N. Gomes of the Probate Court of Shelby County. Mr. Malin is a past chair of the Estate Planning and Probate Section of the Memphis Bar Association.

Seminar Information

Doubletree by Hilton Memphis
5069 Sanderlin Avenue
Memphis, TN 38117
(901) 767-6666

Registration
8:00 - 8:30 am
Morning Session
8:30 am - 12:20 pm
Lunch (On your own)
12:20 - 1:40 pm
Afternoon Session
1:40 - 5:00 pm

Tuition
\$299 for individual registration
\$279 for three or more registrations.

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How to Register

- Visit us online at www.halfmoonseminars.org
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Continuing Education Credit Information

This seminar is open to the public. The Tennessee State Board of Public Accountancy accepts courses from providers that are members of NASBA’s National Registry of CPE Sponsors. This course offer 8.0 intermediate level CPE hours, including 7.0 hours in taxes and 1.0 hour in Regulatory Ethics. Prior knowledge of estate planning and federal taxation is beneficial, and no advance preparation is recommended.

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The Tennessee Commission on CLE and Specialization has approved this program for 6.66 CLE hours, including 1.0 Dual hour, for attorneys. It is approved for 6.5 CLE hours, including 1.0 Ethics hour, for Arkansas attorneys, and 6.7 CLE hours, including 1.0 Ethics hour, for Mississippi 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.

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 CD/Manual Package:

An audio recording of this seminar is available for \$249 (including shipping). Allow five weeks from the seminar date for delivery. Please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Estate Planning Manual

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



Registration

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How to Register		Registrant Information
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Tuition

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