

Agenda

Presented by Charles Nance

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
Richmond, VA - Friday, November 2, 2018

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Learning Objectives

You'll be able to:

Learn about new tax legislation and its 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 ethics considerations in estate planning.



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Continuing Education Credits

Accountants
8.0 CPE Credits

Attorneys
7.0 Virginia CLE Hours (1.0 Ethics)
8.0 New Jersey CLE Hours (1.0 Ethics)
8.0 New York CLE Hours (1.0 Ethics)

Certified Financial Planners
8.0 CFP Hours



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Faculty

Charles Nance *Estate Planning Attorney at The Nance Law Firm in Richmond*

Mr. Nance’s practice includes trust and estate planning and asset protection elder law. He represents clients on such matters as planning for naming guardians for young children, assisting older or disabled persons with nursing home care, transfer of a family business, and distribution to family members and favorite charities with a minimum of taxes, fees, and government intervention. He assists families struggling with the legal and financial challenges of disabilities such as Alzheimer’s and Parkinson’s. Prior to limiting his practice to estate planning, Mr. Nance was an in-house lawyer for a securities broker-dealer, a work-out consultant for private real estate investors, and a developer of tax-credit housing for low income families. He previously served as a legislative assistant in the U.S. House or Representatives and as an assistant to various Virginia elected officials. Mr. Nance is a graduate of the College of William and Mary and earned his law degree from George Mason University, where he was chosen by his peers as rector (or chairman) of the University’s Board of Visitors. He is a member of the Virginia State Bar (Trusts & Estates Section). He formerly served on the Continuing Education Committee of the Bar Association of the City of Richmond. Mr. Nance is a frequent speaker before regional business, community and professional organizations, is an approved speaker for continuing education programs for insurance and accounting professionals, and is a frequent guest on radio and television programs. He has been interviewed by CNN Financial Network on planning for multi-generational IRA distribution, and he has been selected by *Virginia Business Magazine* as a leading tax and estate attorney in an annual survey of the state’s “Legal Elite.” He is the author of *The Consumer’s Guide to Nursing Homes and the Division of Assets in Virginia*.

Seminar Information

Hyatt Place Richmond/Arboretum
201 Arboretum Place
Richmond, VA 23236
(804) 560-1566

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
\$279 for individual registration
\$259 for three or more registrations.
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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 CD/manual package. You may also send another person to take your place.

Attendance will be monitored, and attendance certificates will be available after the seminar for most individuals who complete the entire program. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

Continuing Education Credit Information

This seminar is open to the public. This intermediate level, group live course offers accountants 8.0 CPE hours in the field of taxes. A basic level of federal tax and estate planning knowledge is suggested, and no advance preparation is required.

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.

The Virginia State Bar MCLE Board has approved this course for 6.5 CLE credit hours, including 1.0 ethics hour, for attorneys.

HalfMoon Education Inc. is certified by the New York State CLE Board as an Accredited Provider of CLE programs. This traditional format course offers 8.0 CLE hours, consisting 8.0 Areas of Professional Practice hours, which are appropriate for new and experienced attorneys.

HalfMoon Education Inc. is a New Jersey CLE Service Provider (No. 164), and this course offers 8.0 CLE hours to New Jersey 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.

Additional Learning

Webinar Series

- Geothermal Heating and Cooling**
- **Thermodynamic Basics of Geothermal Systems**
Thurs., Nov. 1, 2018, 11:00 AM - 12:00 PM CDT
 - **Understanding Earth Loop Systems**
Thurs., Nov. 1, 2018, 12:30 - 2:00 PM CDT
 - **Choosing and Designing Geothermal Systems**
Fri., Nov. 2, 2018, 11:00 AM - 12:00 PM CDT
 - **Evaluating and Maintaining Geothermal Systems**
Fri., Nov. 2, 2018, 12:30 - 2:30 PM CDT

- Cogeneration System Principles and Practice**
- **Understanding the Benefits of Cogeneration**
Thurs., Nov. 8, 2018, 11:00 AM - 12:30 PM CST
 - **Laws, Regulations and Building Codes Impacting Cogeneration**
Thurs., Nov. 8, 2018, 1:00 PM - 2:30 PM CST
 - **Examining Cogeneration Technologies**
Fri., Nov. 9, 2018, 11:00 AM - 12:30 PM CST
 - **Moving to Cogeneration: Analysis, Modeling and Case Studies**
Fri., Nov. 9, 2018, 1:00 - 2:30 PM CST

- Shallow Foundation Design and Construction**
- **Evaluating Building Sites**
Wed., Nov. 14, 2018, 11:00 AM - 12:30 PM CST
 - **Shallow Foundation Design**
Wed., Nov. 14, 2018, 1:00 - 2:30 PM CST
 - **Special Considerations in Foundation Design and Construction**
Thurs., Nov. 15, 2018, 11:00 AM - 12:30 PM CST
 - **Soil Improvement and Foundation Diagnosis and Repair**
Thurs., Nov. 15, 2018, 1:00 - 2:30 PM CST

- Roadway Design**
- **Roadway Design**
Thurs., Nov. 29, 2018, 11:00 AM - 12:30 PM CST
 - **Roadway Design Process**
Thurs., Nov. 29, 2018, 1:00 - 2:00 PM CST
 - **Typical Roadway Sections and Alignment**
Fri., Nov. 30, 2018, 11:00 AM - 1:30 PM CST
 - **Intersections, Drainage and Pedestrian-Bicycle Facilities**
Fri., Nov. 30, 2018, 2:00 - 3:30 PM CST

For more information visit:
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An audio recording of this seminar is available for \$289 (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.

Registration

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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.
		() I need special accommodations. Please contact me.

Tuition

() **I will be attending the live seminar.** Single Registrant - **\$279.00**. Three or more registrants from the same company registering at the same time - **\$259.00** each.

() **I am not attending.** Please send me the CD manual package for **\$289.00**. (S&H included. Please allow five weeks from seminar date for delivery)

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