

# Agenda

## Understanding Estate, Gift, Income and Trust Taxation

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

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

Purposes of irrevocable trusts  
Understanding related tax issues  
Crummey powers  
Amendment/termination strategies  
Dynasty trusts

## Income and Generation-Skipping Transfer Tax Basics

Overview of the income tax system  
Overview of GST  
199A

## Using Revocable Trusts

Characteristics and advantages/disadvantages of revocable trusts  
Understanding related tax issues

## IRAs and Trusts: Sophisticated Beneficiary Choices

General overview  
Spousal rights and distribution rules  
Using a trust as a plan beneficiary  
Estate planning and charitable planning with qualified plans

## Asset Protection Planning for Seniors and the Disabled

Overview of government benefit programs  
Trust options  
Planning for spouses, supplemental needs trusts

## Advanced Trust Planning

Charitable planning  
Discount planning  
Qualified domestic trust, S corporation trusts  
Onshore-offshore asset protection and spendthrift trusts

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

**The Complete Trust Course**  
Lake Placid, NY - Friday, May 17, 2019  
Albany, NY - Friday, May 31, 2019

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



# 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.



# The Complete Trust Course

Lake Placid, NY - Friday, May 17, 2019  
Albany, NY - Friday, May 31, 2019



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

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

**Review** advantages and disadvantages of revocable and irrevocable trusts

## Continuing Education Credits

### Accountants

8.0 CPE Hours

### New York Attorneys

8.0 CLE Hours

### Certified Financial Planners

8.0 CE Hours

### IRS Enrolled Agents & Tax Return Preparers

8.0 CE Hours

**Explore** discount planning with trusts

**Examine** asset protection planning techniques for seniors and the disabled

**Discuss** the relationship between IRAs and trusts



HalfMoon Education Inc.  
WWW.HALFMOONSEMINARS.ORG



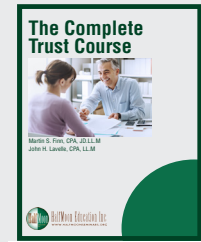


**John H. Lavelle** is a founding partner of the law firm of Lavelle & Finn, LLP. An attorney and certified public accountant, Mr. Lavelle concentrates on family business formation and tax advantaged sales; estate planning and tax reduction; drafting of wills, trusts and related documents; and income tax matters and charitable planned giving. His practice also includes estate administration and probate, family entity operations and consulting, wealth protection and preservation, and taxpayer representation for income tax, estate tax and other tax matters. Mr. Lavelle is a graduate of Bentley College in Waltham, Massachusetts, and he holds B.S. degrees in Accounting and Public Administration. He has a J.D. degree from the University of Georgia School of Law and an LL.M. degree in Taxation from New York University School of Law. An author of numerous tax articles in national and local publications, Mr. Lavelle is a frequent speaker and seminar leader on the topics of estate planning and family business counseling. He is a member of the American, New York State and Massachusetts bar associations; the Estate Planning Council of Eastern New York; the American Institute of CPAs; and the New York Society of CPAs.

**Amy L. Earing** is a partner with the law firm Lavelle & Finn, LLP, concentrating in the areas of estate planning, estate administration, elder law, corporate law, not-for-profit corporations and tax planning. Ms. Earing represents clients in New York, Massachusetts and Florida and frequently educates professional and community organizations about estate and elder law planning matters. Ms. Earing graduated *magna cum laude* from Siena College with a Bachelor of Business Administration in Accounting degree and received her Juris Doctor *magna cum laude* from Albany Law School. Ms. Earing is also a 2010 graduate of the Leadership Tech Valley program, an initiative of the Capital Region Chamber. She is a member of the Executive Committee of the New York State Bar Association’s Elder Law and Special Needs Section, as well as co-chair of Membership Services. Additionally, Ms. Earing is an Executive Board member of STRIDE Adaptive Sports, where she also serves as treasurer.

**The Complete Trust Course multi-volume manual included with each registration!**

Written exclusively for HalfMoon Education Inc. by *Martin S. Finn, CPA, JD.LL.M.* and *John H. Lavelle, CPA, LL.M.* this comprehensive two-volume manual is included with each individual registration.



# Seminar Information

**Friday, May 17, 2019**  
**Crowne Plaza Lake Placid**  
101 Olympic Drive  
Lake Placid, NY 12946  
(518) 523-2556

**Friday, May 31, 2019**  
**Hilton Garden Inn Albany Airport**  
800 Albany Shaker Road  
Albany, NY 12211  
(518) 464-6666

Registration  
8:00 - 8:30 am

Morning Session  
8:30 am - 12:00 pm

Lunch (On your own)  
12:00 - 1:00 pm

Afternoon Session  
1:00 - 5:00 pm

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

*Each registration includes a complimentary continental breakfast and printed seminar manual.*

**How to Register**

- Visit us online at [www.halfmoonseminars.org](http://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. You may also send another person to take your place.

**Continuing Education Credit Information**

This seminar is open to the public. It offers 8.0 intermediate level CPE hours in the area of taxation to CPAs. Prior knowledge estate planning and taxes is beneficial, and no advance preparation for this course is required. Courses taken from NASBA-registered CPE providers are accepted by the NYSED.

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](http://www.NASBARegistry.org). Complaints can also be directed to Doug Chapman at [doug@halfmoonseminars.org](mailto:doug@halfmoonseminars.org). Sponsor No. 103015.

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.

This program qualifies for 8.0 hours of continuing education credit for enrolled agents and tax return preparers under Treasury Department Circular #230 Section 10.6(g). Course No. NHXDT-U-00063-18-I

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.

# Registration

**The Complete Trust Course**  
Lake Placid, NY - Friday, May 17, 2019; Albany, NY - Friday, May 31, 2019

| How to Register                                                                          |              | Registrant Information                                                                                                                                              |
|------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Online:</b><br><a href="http://www.halfmoonseminars.org">www.halfmoonseminars.org</a> |              | Name: _____<br>Company/Firm: _____<br>Address: _____<br>City: _____ State: _____ Zip: _____<br>Occupation: _____<br>Email: _____<br>Phone: _____                    |
| <b>Phone:</b><br>715-835-5900                                                            |              | <b>Additional Registrants:</b><br>Name: _____<br>Occupation: _____<br>Email: _____<br>Phone: _____                                                                  |
| <b>Fax:</b><br>715-835-6066                                                              | <b>Code:</b> | Name: _____<br>Occupation: _____<br>Email: _____<br>Phone: _____                                                                                                    |
| <b>Mail:</b><br>HalfMoon Education Inc.,<br>PO Box 278, Altoona, WI<br>54720-0278        |              | Name: _____<br>Occupation: _____<br>Email: _____<br>Phone: _____                                                                                                    |
| <b>Complete the entire form.</b> 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 - **\$299.00.**

( ) **Lake Placid, Ny** - Friday, May 17, 2019

( ) **Albany, NY** - Friday, May 31, 2019

Three or more registrants from the same company registering at the same time - **\$279.00** each.

**Checks:** Make payable to HalfMoon Education Inc.

**Credit Card:** *Mastercard, Visa, American Express, or Discover*

Credit Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_ CVV2 Code: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_

Billing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Signature: \_\_\_\_\_

Email: \_\_\_\_\_

