

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	<i>J. Bowden Gold</i>
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	<i>J. Bowden Gold</i>
Irrevocable Trusts and the Basics Purposes of irrevocable trusts Understanding related tax issues Crummey powers Amendment/termination strategies Dynasty trusts	<i>J. Bowden Gold</i>
Income and Generation-Skipping Transfer Tax Basics Overview of the income tax system Overview of GST 199A	<i>J. Bowden Gold</i>
Using Revocable Trusts Characteristics and advantages/disadvantages of revocable trusts Understanding related tax issues	<i>R. Wake</i>
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	<i>R. Wake</i>
Asset Protection Planning for Seniors and the Disabled Overview of government benefit programs Trust options Planning for spouses, supplemental needs trusts	<i>R. Wake</i>
Advanced Trust Planning Charitable planning Discount planning Qualified domestic trust, S corporation trusts Onshore-offshore asset protection and spendthrift trusts	<i>R. Wake</i>

The Complete Trust Course

Fort Lauderdale, FL - Wednesday, October 30, 2019

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Learning Objectives

You'll be able to:

- Explain** estate, gift, and GST rates and exemptions.
- Understand** the purposes and features of a variety of trusts.
- Discuss** irrevocable trusts and related tax issues.
- Evaluate** the advantages and disadvantages of revocable trusts.
- Utilize** trusts to protect the assests of seniors and the disabled.
- Consider** using a trust as an IRA plan beneficiary.



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- Understand** estate, gift, income, and trust taxation
- Learn** how to use revocable and irrevocable trusts
- Identify** the critical role of testamentary trusts in the estate plan
- Explore** income and generation skipping transfer tax basics
- Examine** asset protection planning techniques for seniors and those with disabilities
- Discuss** advanced strategies including charitable planning and discount planning

Continuing Education Credits

- Accountants**
 - 8.0 Florida CPE Hours
 - 8.0 NASBA CPE Hours
- Attorneys**
 - 8.5 Florida CLE Hours
 - Certification Hours:
 - 8.5 Wills, Trusts & Estates
 - 8.5 Tax Law
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- Certified Financial Planners**
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Ruby Wake *Founder at Wake Law*

Ms. Wake is the founder of the boutique law firm, Wake Law, where she helps families protect their legacy through legal preventative measures. She is a licensed attorney in New York and Florida. Ms. Wake speaks Spanish and has been practicing estate planning since 2004 as a paralegal and since 2007 as an attorney. While her primary office is based in Brandon, she has satellite offices in Oldsmar, New Port Richey, Sarasota and New York City. Ms. Wake represents the elderly, the disabled, younger families, and their caregivers in all facets of elder law, asset protection planning, public benefits, estate planning, incapacity planning, special needs planning, guardianship, probate, and trust administration. With almost 15 years of experience, she prides herself on being a trusted resource to her clients and to her community. Ms. Wake is a legal provider to Prospera where she guides clients on business law and intellectual property. She is also a founding board member and the current vice president of the Tampa Bay Latin Chamber of Commerce. Ms. Wake graduated *magna cum laude* from SUNY Old Westbury and received her J.D. degree from Hofstra University School of Law.

Jacqueline Bowden Gold *Attorney at Rarick & Beskin*

Ms. Gold concentrates in the areas of probate, trust law, guardianship, estate planning, and asset protection. She has over five years of legal experience. A native of Miami, Florida, Ms. Gold received her J.D. degree from St. Thomas University School of Law in 2013. She was President of the Student Bar Association where she served as the voice for the student body. Also, Ms. Gold was a member of Phi Delta Phi Legal Honors Society, Hispanic American Law Student Association, and Animal Legal Defense Fund. She also completed a fellowship with the Honorable George A. Sarduy of the Eleventh Judicial Circuit Court of Florida, Family Division.

Seminar Information

Courtyard Fort Lauderdale North/Cypress Creek
2440 West Cypress Creek Road
Fort Lauderdale, FL 33309
(954) 772-7770

Tuition

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

Included with your registration:
Complimentary continental breakfast and printed seminar manual.

Receive a reduced tuition rate of \$101 by registering to be our on-site coordinator for the day. For availability and job description, please visit www.halfmoonseminars.org.

How to Register

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- 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 self-study package. You may also send another person to take your place.

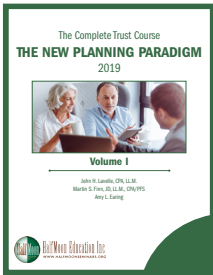
Can't Attend? Order the Manual and Audio from the Live Seminar as a Self-Study Package!

Audio recordings of this seminar are available for purchase for \$249. See registration panel for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Additional Learning

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.



Continuing Education Credit Information

This seminar provides continuing education hours to Florida accountants, attorneys, certified financial planners, and IRS enrolled agents and other tax return preparers.

The Florida Bar has approved this event for 8.5 CLE hours for attorneys. This approval includes 8.5 certification credits in the area of Wills, Trusts and Estates, Elder Law, and Tax Law.

HalfMoon Education is an approved CPE provider for Florida accountants, and this seminar is approved for 8.0 Technical Business hours.

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.

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 other tax return preparers under Treasury Department Circular #230 Section 10.6(g).

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

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How to Register		Registrant Information
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		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.
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Tuition

- () **I will be attending the live seminar.** Single Registrant - **\$299.00**. Three or more registrants from the same company registering at the same time - **\$279.00** each.
- () **I am not attending.** Please send me the self-study package:
- ☐ Downloadable MP3 Audio/PDF Manual for **\$249.00**.
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(S&H included. Please allow five weeks from seminar date for delivery)

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