

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>S. Bent</i>
Income and Generation-Skipping Transfer Tax Basics Overview of the income tax system Overview of GST 199A	<i>S. Bent</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>A. McGee</i>
Irrevocable Trusts and the Basics Purposes of irrevocable trusts Understanding related tax issues Crummey powers Amendment/termination strategies Dynasty trusts GRATS and intentionally-defective grantor trusts Grantor v. non-grantor trusts Legacy trusts ILITs	<i>M. Sugar</i>
Using Revocable Trusts Characteristics and advantages/disadvantages of revocable trusts Understanding related tax issues	<i>C. Vonau</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>K. Stevens</i>
Asset Protection Planning for Seniors and the Disabled Overview of government benefit programs Trust options Planning for spouses, supplemental needs trusts	<i>D. Winkler</i>
Advanced Trust Planning Charitable planning Discount planning Qualified domestic trust, S corporation trusts Onshore-offshore asset protection and spendthrift trusts	<i>G. Port</i>

The Complete Trust Course

Columbus, OH - Tuesday, November 5, 2019



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Altoona, WI 54720-0278

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Learning Objectives

You'll be able to:

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

Continuing Education Credits

- Attorneys**
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- Certified Financial Planners**
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Faculty

Scott J. Bent is an associate at Baker & Hostetler LLP. He counsels clients on estate planning and transfer tax matters, private wealth management, fiduciary litigation, business succession planning, and business and real estate transactions. He advises trustees and other fiduciaries regarding their obligations and liabilities, and he represents fiduciaries in disputes and litigation. He also handles closely held business matters, including business disputes.

Adriann S. McGee is a shareholder at Reminger Co., LPA. She focuses her legal practice in the areas of inheritance disputes, including will contest, trust disputes, breach of fiduciary duty claims, and trust, estate and guardianship administration. She is a member of various professional bar associations, a member of the Board of the Ohio Coalition for Adult Protective Services and a member of the Chief Justice Thomas J. Moyer Inn, American Inns of Court.

Meredith K. Sugar is a partner at Taft Stettinius & Hollister, LLP. Her practice is focused in the area of sophisticated wealth transfer; estate planning and administration; tax planning for individuals, corporations and partnerships; business succession planning; and general corporate representation. She frequently advises high wealth individuals on how best to structure and implement wealth transfer and estate planning vehicles such as GRATs, dynasty trusts, family limited partnership and limited liability companies. Ms. Sugar also represents estates, businesses and individuals in IRS audits. She regularly forms and advises nonprofit and tax-exempt organizations.

Christopher S. Vonau is a partner at Decker Vonau, LLC. He received his undergraduate degrees from The Ohio State University in 2009 and his law degree from Capital University

Law School in 2013. His practice areas include estate planning and probate matters; business formation, operation, transactions, and other matters; residential, commercial, and investment real estate matters; guardianships; adoptions; and construction-related disputes. He chaired the Columbus Bar Association Estate Planning and Trust Committee in 2018-2019.

Keith A. Stevens is an associate at Isaac Wiles Burkholder & Teetor, LLC, where he practices in elder law, special needs, and estate planning. He has dedicated his eight years of practice to helping individuals and families obtain needed services, protect assets, and avoid costly legal proceedings. His work has appeared in the *Ohio Probate Law Journal* and *Estate Planning*. Mr. Stevens is a member of the Ohio State Bar Association and Columbus Bar Association.

Dirken D. Winkler founded Winkler Legal, LLC, in 2004, where he represents clients in probate, trust and estate administration, estate planning, advanced healthcare directives, asset protection planning, probate litigation and qualifying clients for governmental assistance in paying for long-term nursing care services. Mr. Winkler was licensed in the state of Ohio in 1997 and has served in many capacities including as compliance counsel for Nationwide Insurance Company and as assistant consumers' counsel for the state of Ohio.

Gregory D. Port is the founding attorney of Port Legal. He has been providing strategic trust, elder law, estate planning and probate legal representation to clients in Central Ohio since 1990. He has also served on the Board of Directors of Netcare Foundation, Inc., the fund-raising arm of Netcare Access, Inc. which provides emergency care to those with mental and substance abuse issues in Franklin County, Ohio. He is an active hiker and bicyclist.

Seminar Information

Crowne Plaza Columbus North - Worthington
6500 Doubletree Avenue
Columbus, OH 43229
(614) 885-1885

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

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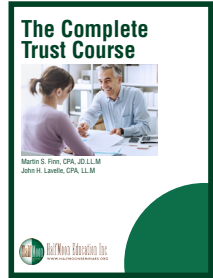
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