

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

The Complete Trust Course

Raleigh, NC - Friday, December 20, 2019



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

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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.



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- 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
- Explore** discount planning with trusts
- Examine** asset protection planning techniques for seniors and the disabled
- Discuss** the relationship between IRAs and trusts

Continuing Education Credits

Accountants 8.0 CPE Hours	Certified Financial Planners 8.0 CE Hours
Attorneys 7.0 North Carolina CLE Hours 7.0 Virginia CLE Hours	IRS Enrolled Agents & Other Tax Return Preparers 8.0 CE Hours



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Faculty

Andrew Cobin *Brady Cobin Law Group, PLLC*
Mr. Cobin has been an attorney for over a decade and focuses his practice on estate planning, administration and probate. He is a board certified specialist in estate planning and probate law. Mr. Cobin is also accredited to represent the claims of veterans before the Department of Veterans Affairs (V.A.). He earned a bachelor of science degree in Mechanical Engineering from Clemson University and a law degree from the University of Texas School of Law.

Jason Spain *Bagwell Holt Smith P.A.*
Mr. Spain is an attorney at Bagwell Holt Smith P.A., where he focuses on estate planning, probate, and trust administration. He also helps small business owners set up business succession plans that will allow their businesses to be passed on to the next generation and help provide financial security for their families in the event of retirement, death, or disability. He is a member of the North Carolina State Bar and the North Carolina Bar Association’s Estate Planning and Fiduciary Law Section.

Gretchen Cleevely *Brady Cobin Law Group, PLLC*
Ms. Cleevely joined the Brady Cobin Law Group in January 2019. She focuses her practice on special needs trusts and Medicaid planning, and she assists clients with estate planning and probate matters as well.
Her passion for improving the lives of people with disabilities led Ms. Cleevely to pursue a career in special education law. She is a proud graduate of the Washington and Lee University School of Law. During law school, Ms. Cleevely spent her summers at the Cooperative Counsel for Oklahoma School Administrators and the North Carolina State Board of Education, where she successfully researched, drafted, and lobbied for education legislation. Ms. Cleevely also worked for the Disability Law Center of Virginia where she represented clients with disabilities in matters related to employment and medical claims. In 2016, she began her legal practice as an associate attorney, where she represented North Carolina public school districts on special education, First Amendment, and Americans with Disabilities Act matters. Ms. Cleevely continues to serve individuals with disabilities and their families at Brady Cobin Law Group.

Seminar Information

Hyatt Place Raleigh West
710 Corporate Center Drive
Raleigh, NC 27607
(919) 233-2205

Tuition
\$299 for individual registration
\$279 for three or more registrants from the same company at the same time.

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

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- Call customer service at 715-835-5900

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Continuing Education Credit Information

This seminar is open to the public and offers 8.0 intermediate-level CPE credit hours in the area of taxation to North Carolina certified public accountants. Experience with federal taxation is recommended, and no advance preparation is necessary. The North Carolina State Board of Certified Public Accountant Examiners does not register CPE sponsors and does not approve specific CPE courses. Sponsors of CPE programs that are listed in good standing on the National Registry of CPE Sponsors maintained by the National Association of State Boards of Accountancy (NASBA) shall be considered by the Board as compliant with the CPE requirements of 21 NCAC 08G .0403(c).

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The North Carolina Board of CLE has approved this program for 7.0 CLE hours for attorneys. The Virginia State Bar MCLE Board has approved this course for 7.0 CLE hours for 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 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.

Included with each registration: The Complete Trust Course multi-volume manual

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



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Registration

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