

Faculty

Federal Fiduciary Income Tax Workshop Webinar Series

Matthew E. Henoch is an attorney with Hahn Loeser in Cleveland, Ohio. He focuses his practice in estate planning and probate litigation. His experience includes estate planning, including income tax, estate tax, gift tax, generation-skipping transfer tax, charitable planning, business succession planning, and drafting of wills, trust agreements and powers of attorney. He received his B.A. degree with honors from Washington University in St. Louis, MI and his J.D. degree, *cum laude*, from Case Western Reserve University School of Law.

Brandon A. Borgmann joined Carlile Patchen & Murphy in September of 2008. He practices in Columbus, Ohio in the areas of estate planning, business succession planning, probate, special needs law, and tax. Mr. Borgmann is a former chair of the Elder and Special Needs Law Committee of the Ohio State Bar Association and the former Probate Committee Chair of the Columbus Bar Association. He has served as an adjunct professor at Capital University Law School. Mr. Borgmann is a member and immediate past president of the Capital University Law School Alumni Board. He received his B.S. degree from The Ohio State University and his J.D. degree, *summa cum laude*, from Capital University Law School.

The Complete Trust Course

Rodney S. Retzner is a partner at Krieg DeVault LLP in Carmel, Indiana and is the chair of the firm's Estate Planning and Administration Practice Group. His practice is concentrated in the areas of estate and business succession planning, estate and trust administration and estate and trust litigation. Mr. Retzner is a member of the American College of Trust and Estate Counsel. He is a Certified Estate Planning and Administration Specialist, certified by the Indiana State Bar Association's Estate Planning and Administration Specialty Certification Board. Mr. Retzner serves at Indiana University Maurer School of Law as an adjunct professor.

Micah J. Nichols is an Associate at Krieg DeVault LLP in the firm's Business, Acquisitions and Securities Practice Group and concentrates his practice in the areas of estate planning and business law. In addition to working with clients on charitable and planned gift-giving and formulating special needs and minor trusts, he also provides counsel and assistance with guardianships, long term care planning, and estate and trust administration matters. He received his J.D. degree from Indiana University Maurer School of Law. Mr. Nichols is a member of the Indiana and American bar associations.

Rebecca W. Geyer is the founder of Rebecca W. Geyer & Associates, PC, in Carmel, Indiana, and concentrates on estate planning, estate and trust administration, elder law, tax planning, and business services. A board certified Indiana trust and estate specialist and a Fellow of the American College of Trust and Estate Counsel, she is also an adjunct professor of elder law at the Indiana University Robert H. McKinney School of Law. Ms. Geyer completed her undergraduate degree at Indiana University, majoring in Political Science. She earned her J.D. degree in 1998 at the Indiana University Maurer School of Law. Since 2014, Ms. Geyer has been named to the prestigious list of Super Lawyers® for estate planning.

Shawn M. Scott is partner at Hall Scott PC in Indianapolis, and concentrates her practice in the areas of estate and business succession planning, probate and trust administration, business law and real estate. She frequently advises individual and corporate personal representatives and trustees in the administration of estates and trusts. Ms. Scott is currently serving on the board of the Estate Planning Council of Indianapolis. Ms. Scott is also the secretary/treasurer of the Probate, Trust & Real Property Section of the Indiana State Bar Association. Ms. Scott received her certification as a Board Certified Indiana Trust & Estate Lawyer in 2017 from the Trust & Estate Specialty Board (TESB). She is licensed to practice law in both Indiana and Illinois.

Federal Fiduciary Income Tax Workshop and The Complete Trust Course Webinars Tuesday, May 19, 2020 and Wednesday, May 20, 2020

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Webinar Series

Federal Fiduciary Income Tax Workshop Webinar Series

Tuesday, May 19, and Wednesday, May 20, 2020

The Complete Trust Course

Wednesday, May 20, 2020

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Federal Fiduciary Income Tax Workshop Webinar Series

A Two-Day Webinar Series

Tuesday, May 19, 2020

11:00 am - 2:30 pm CDT (including one 30-minute break)

Income Taxation of Estates: Basic Concepts and Issues *M. E. Henoch*

Commencement and duration of estates
Principles of income taxation of estates
Accounting methods Taxable years
Determining tax period, making estimated payments, filing returns
Overview of changes contained in 2017 Tax Cuts and Jobs Act

Income Taxation of Trusts: Basic Concepts and Issues *M. E. Henoch*

Commencement and duration of trusts
Principles of income taxation of trusts
Importance of grantor trusts in income tax planning
Taxable years
Determining tax period, making estimated payments, filing returns

Fundamental Fiduciary Tax and Accounting Concepts *M. E. Henoch*

Trust accounting income Distributable net income
Taxable income

Wednesday, May 20, 2020:

11:00 am - 3:10 pm CDT (including one 30-minute break)

Income Reportable by Fiduciaries *B. A. Borgmann*

Interest and dividend income Business income and capital gains/losses
Rents, royalties, partnership and other income
Farm income and ordinary income

Deductions Available to Fiduciaries *B. A. Borgmann*

General rules Specific deductions
Income distribution deduction

Tax Calculations, Credits, Payments and Special Rules *B. A. Borgmann*

How to handle taxable income Available credits
Payment of tax

Special Issues and Situations *B. A. Borgmann*

Trust and estate distributions Alternative minimum tax
Net investment income tax

Sample Problems for Form 1041 Preparation *B. A. Borgmann*

Simple trusts Complex trusts Estates

Included in your registration:

A PDF copy of the Federal Fiduciary Income Tax Workshop Manual!

Written exclusively for HalfMoon Education Inc. by attorney and tax professional Steven G. Siegel J.D., LL.M. In this comprehensive, 370-page manual you'll learn about fiduciary income tax policy, and you'll get tips on return preparation.

The Complete Trust Course

A One-Day Webinar Series

Wednesday, May 20, 2020

8:30 am - 5:00 pm CDT (including two 15-minute breaks and one hour long lunch break)

Understanding Estate, Gift, Income and Trust Taxation *R. Retzner*

Overview of federal estate and gift taxation
Calculating the estate tax Overview of trust taxation
Examining estate, gift and GST rates and exemptions

Irrevocable Trusts and the Basics *R. Retzner*

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

The Critical Role of Testamentary Trusts in the Estate Plan *M. Nichols*

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

Income and Generation-Skipping Transfer Tax Basics *M. Nichols*

Overview of the income tax system Overview of GST
199A

Using Revocable Trusts *R. Geyer*

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

IRAs and Trusts: Sophisticated Beneficiary Choices *R. Geyer*

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 *R. Geyer*

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

Advanced Trust Planning *S. Scott*

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

Included in your registration:

A PDF copy of 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.

Continuing Education Credit Information

Each online live, intermediate level lecture presentation offers 8.0 CPE hours in the area of taxation to accountants. A basic knowledge of federal taxation is recommended, 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. Sponsor No. 103015.

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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 each webinar.

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).

The Federal Fiduciary Income Tax Workshop was initially an in-person event in Ohio and CLE-approved in Ohio. HalfMoon Education has applied for Ohio live online approval. The Complete Trust Course is Indiana-approved for 7.0 CLE hours.

Attendance will be monitored and reported, as required. 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.

Webinar Instructions

Each webinar session earns continuing education credit and can be registered for individually. All attendees must log-on through their own email – attendees may not watch together if they wish to earn continuing education credit. HalfMoon Education Inc. must be able to prove attendance if either the attendee or HalfMoon Education Inc. is audited.

Certificates of completion will be provided for each webinar attended and will be sent via email as a PDF about five business days after the conclusion of the series.

Webinars are presented via **GoToWebinar**, an easy-to-use application that can be run on most systems and tablets. Instructions and login information will be provided in an email sent close to the date of the webinar. ***It is highly recommended that you download, install and test the application before the webinar begins by clicking on the link in the email.***

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Web browser: The two most recent versions of Google Chrome or Mozilla Firefox

Internet connection: Minimum of 1Mbps, Mobile: 3G or better (WiFi Recommended)

Hardware: 2GB of RAM (minimum), 4GB or more of RAM (recommended)

For more information visit the “Support” section at www.gotowebinar.com.

To register, please visit:

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