

Agenda

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

The Complete Trust Course

Online - Wednesday, May 20, 2020

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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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HalfMoon Education Online Learning The Complete Trust Course

Online - Wednesday, May 20, 2020



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

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8.0 CE Hours

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Faculty

Rodney S. Retzner *Partner at Krieg DeVault LLP in Carmel, Indiana*
Mr. Retzner 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. In the practice of succession planning, Mr. Retzner has worked with many closely-held family businesses in order to assist in the transition of the business to future generations with the least amount of impact as possible from taxation as well as family relationships. Mr. Retzner's practice in the area of estate planning has included work with individuals with nominal estates up to individuals with over a billion dollars in net worth. 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, teaching Trust and Estate Planning.

Micah J. Nichols *Associate at Krieg DeVault LLP in Carmel, Indiana*
Mr. Nichols is an associate in the firm's Business, Acquisitions and Securities Practice Group and concentrates his practice in the areas of estate planning and business law. He helps clients achieve their goals through comprehensive estate plans that match their stated and unique desires. Whether working to minimize estate taxes, helping to fulfill charitable intentions, or working through complex family dynamics, Mr. Nichols can provide the insights and assistance needed to create estate plans that are tailored to his clients' individual needs. 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.

Seminar Information

Log into Webinar	Break
8:00 - 8:30 am CDT	12:00 - 1:00 pm CDT
Morning Session	Afternoon Session
8:30 am - 12:00 pm CDT	1:00 - 4:30 pm CDT

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Rebecca W. Geyer *Founder of Rebecca W. Geyer & Associates, PC in Carmel, Indiana*
Ms. Geyer's practice concentrates in 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 went on to earn her J.D. degree in 1998 at the Indiana University Maurer School of Law. Ms. Geyer is Secretary of the Indianapolis Bar Association, Immediate Past President of the Indianapolis Bar Foundation, a former Chair of the Elder Law Section of the Indiana State Bar Association, and a past president of the Indiana Section of the National Academy of Elder Law Attorneys (NAELA). She served on the Board of Governors of the Indiana State Bar Association from 2016-2018. Since 2014, Ms. Geyer has been named to the prestigious list of Super Lawyers® for estate planning.

Shawn M. Scott *Partner at Hall Scott PC in Indianapolis, Indiana*
Ms. Scott 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 and Real Property Section of the Indiana State Bar Association. Ms. Scott received her certification as a Board Certified Indiana Trust and Estate Lawyer in 2017 from the Trust and Estate Specialty Board (TESB). She is licensed to practice law in both Indiana and Illinois.

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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.

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