

Agenda

Tax Law and Its Impact on Planning

Overview of income tax, estate tax and gift tax planning considerations
Portability of exemptions between spouses

Fundamentals of Estate Planning

The basics of planning for incapacity
The basics of asset transfers at death
Basics of estate and gift tax planning
Recognizing ethics issues in estate planning

Gifting Basics

Basics of the federal gift tax system
Gift tax discount planning techniques
Estate freeze techniques

Retirement Asset Planning

Minimum distribution rules
Fixing less-than-perfect beneficiary designations
Common estate planning strategies

Generation Skipping Transfer Tax (GSTT) Planning

Defining terms and assigning generations
Taxable transfers and exemptions
Inclusion ratio
Application of GSTT to trusts

Charitable Planning

Charitable tax planning vehicles

Advanced Gifting Strategies and Testamentary Planning

Advanced trusts, annuities and other instruments
Testamentary tax planning for married couples
Advanced generation-skipping and estate tax reduction planning

Business Succession Planning

Using buy-sell agreements Using family limited partnerships
Valuing business and partnership interests

Trustee Selection and Asset Protection Planning

The role of the trustee Factors for trustee selection
Integrating asset protection with estate planning

Ethical Considerations in Estate Planning

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Estate Planning

White Plains, NY - Tuesday, May 19, 2020



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Learning Objectives

You'll be able to:

Learn about income, estate, and gift taxes and their impact on estate planning.

Explore the basics of planning for incapacity and planning for asset transfers at death.

Discuss retirement asset planning, GSTT planning and charitable planning.

Examine business succession planning, including the use of buy-sell agreements.

Review ethical considerations in estate planning.



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8.0 New Jersey CLE Hours
6.5 Connecticut CLE Hours

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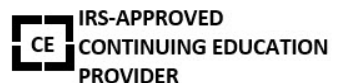
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Certified Financial Planners

8.0 CE Hours



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Faculty

Matthew A. Bovino *Partner in Davidson, Dawson & Clark LLP, in New Canaan, CT*
Matthew A. Bovino, a partner in the firm’s New Canaan office since 2003, is admitted to practice in Connecticut and Massachusetts. He received his B.A. degree in Communications, *magna cum laude*, from Fordham University in 1984, and his J.D. degree from the New York University School of Law in 1987. Mr. Bovino lectures widely on estate planning and related topics, both to the general public and to tax and financial planning professionals, and he is a past president of the Estate Planning Council of Lower Fairfield County. While he was initially drawn to trusts and estates by the intellectual challenge of tax law, Mr. Bovino finds counseling clients on how best to protect their families the most rewarding aspect of his practice.

Daniel L. Daniels *Partner, Wiggin and Dana LLP, in Greenwich, CT*
For three decades, Mr. Daniels has dedicated himself to counseling families in preserving wealth from generation to generation. His clients include affluent individuals, family offices, business owners, C-suite executives and private equity and hedge fund founders. He assists them in estate and business planning, trust and estate administration, probate litigation, and more. Mr. Daniels has been named by *Worth* magazine as one of the top 100 trust lawyers in the United States. He is one of six trust and estate lawyers in Connecticut ranked in Band 1 by the international ranking service Chambers and Partners. Mr. Daniels is a fellow of the American College of Trust and Estate Counsel and is listed in *The Best Lawyers in America. Best Lawyers* has also named him its Lawyer of the Year for the Stamford area in the category of trusts and estates. He is especially interested in family businesses, having grown up in one. Mr. Daniels is a prolific author on trust and estate strategies and has served as special counsel in large litigations where divorce claims threaten trusts. He received his J.D. degree *cum laude* from Harvard Law School and his A.B. degree *summa cum laude* from Dartmouth.

Seminar Information

Crowne Plaza White Plains
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Michael T. Clear *Wiggin and Dana LLP, in Greenwich, CT*
Mr. Clear is the chair of the firm’s Private Client Services Department. Mr. Clear focuses his practice on estate planning, estate and trust administration, probate litigation and business succession planning. Mr. Clear guides fiduciaries and beneficiaries through estate settlement and trust administration matters. He also assists business owners with succession planning by presenting to family groups on business/estate planning matters and by preparing business entities, shareholders’ agreements, buy-sell agreements, and grantor-retained annuities and trusts. He also facilitates the sales/purchases of business assets. Mr. Clear is a co-chair of the Probate and Estates Section of the Fairfield County Bar Association and the president of the Fairfield County Chapter of the Exit Planning Exchange (CT XPX). He received his J.D. degree, *magna cum laude*, from the Quinnipiac University School of Law, where he served as the Executive Managing Editor of the *Quinnipiac Probate Law Journal*.

Beth Ann Brunalli *Davidson, Dawson & Clark LLP, New Canaan, CT*
Ms. Brunalli is a partner in the New Canaan, Connecticut office of Davidson Dawson & Clark LLP where she enjoys counseling clients on the technical and practical aspects of estate planning, estate and trust administration, and tax planning. Ms. Brunalli graduated *magna cum laude* from the University of Notre Dame with a B.A. degree in 2001 and remains an enthusiastic Notre Dame football fan. She earned her J.D. degree from the University of Connecticut School of Law, with a Certificate in Tax Studies, in 2007. She was admitted to practice in Connecticut in 2007 and is a member of the Executive Committee of the Estate and Probate Section of the Connecticut Bar Association.

Continuing Education Credit Information
This seminar is open to the public. It offers 8.0 intermediate level CPE hours in the area of taxation to CPAs. Prior knowledge estate planning and taxes is beneficial, and no advance preparation for this course is required. Courses taken from NASBA-registered CPE providers are accepted by the NYSED.

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Registration Estate Planning

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