

Faculty

Federal Fiduciary Income Tax Workshop

Martin D. Eisenstein, CPA, JD

Mr. Eisenstein is based in Secaucus, New Jersey, and provides a full range of accounting, bookkeeping, consulting, outsourcing, payroll and business services, either remotely or on location. The firm has operated virtually since 2009 and is fully capable of rendering the most complex services quickly and efficiently even in the current crisis environment. For over 30 years Mr. Eisenstein has been a licensed attorney and CPA specializing in working with businesses from startup to Fortune 500 level. He also works with business owners who are looking to sell their businesses.

The Complete Trust Course

Russell A. Willis III, J.D., LL.M. *Director of The Greystocke Project*

Mr. Willis is a freelance writer and a consultant in transfer tax planning. For ten years, he wrote for a subscription website that provided daily coverage and in-depth analysis of developments in tax law affecting charitable gift planning. Two years ago he launched his own newsletter, the Jack Straw Fortnightly, analyzing current developments in the law -- both tax and nontax -- concerning the transfer of private wealth in this country. As a practicing lawyer in St. Louis, Missouri, for more than 20 years, Mr. Willis chaired the Steering Committee of the Probate and Trust Law Section of the local bar association and served for years on a legislative drafting subcommittee of the Probate and Trust Law Committee of the State Bar. As an adjunct member of the faculty at the St. Louis University School of Law, he taught courses in future interests and tax-driven estate planning. Mr. Willis has written numerous articles for law journals and publications serving the charitable planned giving profession, and he has been a frequent speaker at seminars for lawyers and for charitable gift planners. Mr. Willis has a law degree from St. Louis University and a master's degree in Taxation Law from Washington University in St. Louis. His undergraduate degree in English Literature is from Indiana University, Bloomington, and he has a master's degree in English from the University of Chicago.

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Federal Fiduciary Income Tax Workshop and The Complete Trust Course Webinars

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HalfMoon Education Live Webinars

Federal Fiduciary Income Tax Workshop

- Wednesday, June 24, 2020, 10:00 am - 1:45 pm CDT
- Thursday, June 25, 2020, 10:00 am - 2:15 pm CDT

The Complete Trust Course

- Monday, June 29, 2020, 11:00 am - 2:45 pm CDT
- Tuesday, June 30, 2020, 11:00 am - 3:15 pm CDT



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Federal Fiduciary Income Tax Workshop and The Complete Trust Course



Credits Per Webinar

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8.0 CE Hours

IRS Enrolled Agents & Other Tax Return Preparers

8.0 CE Hours

Attorneys

7.0 California CLE Hours

8.0 New York CLE Hours

7.0 Vermont CLE Hours

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Federal Fiduciary Income Tax Workshop

A Two-Day Webinar Series

Tuition: \$299 per registrant, or \$199 per registrant for three or more

Credits: Accountants: 8.0 CPE Hours **Certified Financial Planners:** 8.0 CE Hours
IRS Enrolled Agents & Other Tax Return Preparers: 8.0 CE Hours
Attorneys: 7.0 California CLE Hours, 8.0 New York CLE Hours, 7.0 Vermont CLE Hours

Wednesday, June 24, 2020, 10:00 am - 1:45 pm CDT (including a 30-min. break)

Income Taxation of Estates: Basic Concepts and Issues

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 recent and anticipated developments

Income Taxation of Trusts: Basic Concepts and Issues

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

Trust accounting income Distributable net income
Taxable income

Thursday, June 25, 2020, 10:00 am - 2:15 pm CDT (including a 30-min. break)

Income Reportable by Fiduciaries

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

General rules Specific deductions
Income distribution deduction

Tax Calculations, Credits, Payments and Special Rules

How to handle taxable income Available credits
Payment of tax

Special Issues and Situations

Trust and estate distributions Alternative minimum tax
Net investment income tax

Sample Problems for Form 1041 Preparation

Simple trusts Complex trusts Estates

The Complete Trust Course

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IRS Enrolled Agents & Other Tax Return Preparers: 8.0 CE Hours
Attorneys: 7.0 California CLE Hours, 8.0 New York CLE Hours, 7.0 Vermont CLE Hours

Monday, June 29, 2020, 11:00 am - 2:45 pm CDT (including a 30-min. break)

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

The Critical Role of Testamentary Trusts in the Estate Plan

Purposes and features of trusts
• Credit shelter/bypass trusts • Marital trusts and family trusts
Spousal lifetime access trust
Choosing a trustee and a situs

Irrevocable Trusts and the Basics

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

Income and Generation-Skipping Transfer Tax Basics

Overview of the income tax system Overview of GST
199A

Tuesday, June 30, 2020, 11:00 am - 3:15 pm CDT (including a 30-min. break)

Using Revocable Trusts

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

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

Asset Protection Planning for Seniors and the Disabled

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

Advanced Trust Planning

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

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.

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Each webinar 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).

Participation will be monitored and reported, as required. Completion certificates will be available after the seminar for individuals who complete the entire event and earn a passing score (80%) on the quiz that follows the presentation (multiple attempts are allowed).

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