

Faculty

Federal Fiduciary Income Tax Workshop Webinar Series

Anne E. Rosenthal *Attorney and Shareholder at Drobny Law Offices in Sacramento, CA*
Ms. Rosenthal is a certified specialist in estate planning, trust & probate law by the State Bar of California. Her practice emphasizes estate planning, trust and probate administration, taxation, and business succession planning. Ms. Rosenthal possesses particular expertise in counseling high net-worth clients, implementing estate planning strategies to minimize tax and shift wealth to future generations. She also assists clients with their charitable giving objectives and special needs planning. Ms. Rosenthal graduated *cum laude* from American University in Washington, D.C., double majoring in Political Science and Philosophy. She graduated from the Catholic University of America, Columbus School of Law where she served as Note and Comment Editor for the *Journal of Law, Philosophy and Culture*.

Brandon A. Borgmann *Attorney at Carlile Patchen & Murphy LLP in Columbus, OH*
Mr. 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 represents individuals, business owners, and families with respect to estate planning, tax planning, and business succession planning and executors, and he represents trustees with respect to administration of estates and trusts, probate litigation, and taxation. 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 teaching courses in estate tax, gift tax, and the income taxation of trusts and estates. Mr. Borgmann is also a member and immediate past president of the Capital University Law School Alumni Board. He received his B.S. degree from The Ohio University and his J.D. degree, *summa cum laude*, from Capital University Law School.

The Complete Trust Course

Christopher D. Castellanos *Attorney, Lashly & Baer, P.C.*
Mr. Castellanos concentrates his practice in trusts and estates including a wide range of estate planning and probate matters, asset protection planning, and estate and trust administration. He is experienced in taxation, especially estate and gift tax and real property tax abatement. He has successfully sought real property tax abatement for projects across Missouri, including Normandy, DeSoto, Kennett, St. Joseph and Excelsior Springs. He earned his J.D. degree and LL.M. in Tax from Washington University School of Law.

Carrie S. Schormann *Attorney at Schormann Law Firm, LLC*
Ms. Schormann focuses on estate planning, estate and trust administration, and estate and trust litigation for families. Her experience includes all types of basic and advanced estate planning, and formation of business entities, private foundations and charitable trusts. Ms. Schormann prepares estate and gift tax returns and other fiduciary tax returns for her clients. She also represents personal representatives and trustees in connection with estate and trust administration matters.

Kyle McKay *Owner, The McKay Law Firm, LLC*
Mr. McKay practices in the areas of estate planning, probate, trust administration, business law, traffic/criminal defense, and personal injury. He is licensed to practice law in the State of Missouri and the U.S. District Court for the Eastern District of Missouri. Mr. McKay earned his B.S. degree from Central Missouri State University and his J.D. degree from Saint Louis University School of Law.

Keith A. Stevens *Associate, Isaac Wiles Burkholder & Teetor, LLC*
Mr. Stevens practices in elder law, special needs, and estate planning. He has dedicated his eight years of practice to helping individuals and families obtain needed services, protect assets, and avoid costly legal proceedings. His work has appeared in the *Ohio Probate Law Journal* and *Estate Planning*. Mr. Stevens is a member of the Ohio State Bar Association and Columbus Bar Association.

Gregory D. Port *Founding Attorney of Port Legal*
Mr. Port has been providing strategic trust, elder law, estate planning and probate legal representation to clients in central Ohio since 1990. He has also served on the Board of Directors of Netcare Foundation, Inc., the fund-raising arm of Netcare Access, Inc., which provides emergency care to those with mental and substance abuse issues in Franklin County, Ohio. He is an active hiker and bicyclist.

Federal Fiduciary Income Tax Workshop and The Complete Trust Course



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Webinar Series

Federal Fiduciary Income Tax Workshop Webinar Series

Tuesday, July 28 and Wednesday, July 29, 2020

The Complete Trust Course

Wednesday, July 29 and Thursday, July 30, 2020

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Federal Fiduciary Income Tax Workshop Webinar Series

Tuesday, July 28, 2020

11:00 am - 2:40 pm CDT (including one 30-minute break)
Presented by Anne E. Rosenthal of Drobny Law Offices

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 changes contained in 2017 Tax Cuts and Jobs Act

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

Wednesday, July 29, 2020

11:00 am - 3:20 pm CDT (including one 30-minute break)
Presented by Brandon A. Borgmann of Carlile Patchen & Murphy LLP

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 *B. A. Borgmann*

Trust and estate distributions Alternative minimum tax
Net investment income tax

Sample Problems for Form 1041 Preparation

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

Wednesday, July 29, 2020

11:00 am - 2:30 pm CDT (including a 15-minute 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

Irrevocable Trusts and the Basics

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

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

Irrevocable Trusts and the Basics

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

Thursday, July 30, 2020

11:00 am - 3:00 pm CDT (including a 15-minute 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 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.

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

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