

Credit Information

Cryptocurrency and Estate Planning/ Federal Fiduciary Income Tax Workshop

These webinars offer accountants 2.0/8.0 CPE credit hours (based on 50 minute hours) of intermediate-level CPE credits in the areas of specialized knowledge/taxation. Knowledge in federal taxation is beneficial, and no advance preparation is recommended.

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 2.0/8.0 continuing education credit hours for these webinars.

The Federal Fiduciary Income Tax Workshop provides 8.0 continuing education credit hours for enrolled agents and other tax return preparers under Treasury Department Circular #230 Section 10.6(g).

These courses offer 2.0/8.0 CLE hours to California attorneys. HalfMoon Education is an approved CLE sponsor for California attorneys (No. 8306).

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HalfMoon Education Inc. is certified by the New York State CLE Board as an Accredited Provider of CLE programs. These traditional format courses offer 2.0/8.0 CLE hours, consisting of 2.0/8.0 Areas of Professional Practice hours, which are appropriate for experienced attorneys.

HalfMoon Education is an approved CLE provider for Pennsylvania attorneys (No. 1613), and these courses provide 2.0/6.5 CLE hours.

HalfMoon Education is an approved CLE provider for Texas attorneys (No. 8306), and these courses provide 2.0/8.0 CLE hours.

HalfMoon Education Inc. is an accredited CLE provider for Vermont attorneys, and these courses offer 2.0/6.5 CLE hours.

The Florida Bar for CLE has approved Federal Fiduciary Income Tax Workshop for 8.0 CLE hours for attorneys, including 8.0 certification credits in Tax Law and in Wills, Trusts and Estates.

Completion certificates will be awarded to participants who complete this event, respond to all prompts, and earn a passing score (80%) on the quiz that follows the presentation (multiple attempts allowed).

Live, Interactive Webinars

- Cryptocurrency and Estate Planning
- Federal Fiduciary Income Tax Workshop

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Live, Interactive Webinars

Cryptocurrency and Estate Planning

- Thursday, July 22, 2021 | 10:00 am - 12:00 pm CDT

Federal Fiduciary Income Tax Workshop

- Thursday, July 29, 2021 | 9:00 am - 4:40 pm CDT

To register, view detailed presenter biographies,
and see other learning opportunities, please visit:

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HalfMoon Education Online Learning

Live, Interactive Estate Planning and Tax Webinars



Cryptocurrency and Estate Planning

Thursday, July 22, 2021 | 10:00 am - 12:00 pm CDT

Credits: Accountants: 2.0 CPE Credit Hours

Attorneys: 2.0 CLE Credit Hours Enrolled Agents: 2.0 CE Credits

Financial Planners: 2.0 Credit Hours

Federal Fiduciary Income Tax Workshop

Thursday, July 29, 2021 | 9:00 am - 4:40 pm CDT

Credits: Accountants: 8.0 CPE Credit Hours

Attorneys: 6.5 to 8.0 CLE Credit Hours Enrolled Agents: 8.0 CE Credits

Financial Planners: 8.0 Credit Hours

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Cryptocurrency and Estate Planning

Thursday, July 22, 2021 | 10:00 am - 12:00 pm CDT

Tuition: \$100 per registrant

Credits: Accountants: 2.0 CPE Credit Hours
Attorneys: 2.0 CLE Credit Hours Enrolled Agents: 2.0 CE Credits
Financial Planners: 2.0 CE Credit Hours

Agenda:

- Cryptocurrency and its status as an investment
- Attributes of cryptocurrency as part of an estate plan
- Why or why not – The importance of incorporating cryptocurrency into an estate plan
- Treatment of cryptocurrency during the estate planning process and at time of death

Presented by
David Lee Rice

Managing Partner at KFB Rice, LLP and sole proprietor of Daid Lee Rice, APLC
Mr. Rice has been in private practice since November 1979 as a tax professional. Prior to law school, he worked for the accounting firm of Coopers & Lybrand. Mr. Rice is the sole proprietor of the law firm of David Lee Rice, APLC, rated AV by Martindale & Hubbell for the last 15 years and has been named as one of *Los Angeles Magazine's* Super Lawyers from 2006 through 2021. He is a member of the American College of Tax Counsel of which there are no more than 700 members. Mr. Rice was a tenured professor in accounting at Cal Poly Pomona where he was in charge of all the tax classes. He has taught on the Masters of Taxation Program at California State University at Northridge and Golden Gate University. Mr. Rice has also taught Divorce and Taxation for Chapman's LLM in taxation program as well as many courses at the University of West Los Angeles School of Law. He is a Certified Specialist in Taxation with the State Bar of California and is also a Certified Specialist in Elder Law.

Neda Barkhordar *Attorney at KFB Rice, LLP*

Ms. Barkhordar has advised clients on both regular estate planning, such as pourover wills and family trusts, and complex estate tax planning involving private annuities, QPRTs, SCINs and GRATs. She has been the primary advisor to clients and their other advisors about the Offshore Voluntary Disclosure Program (taxpayers with delinquent Foreign Bank Account Reports). Ms. Barkhordar has filed Tax Court petitions and is actively engaged in negotiations with the Internal Revenue Service and the California Franchise Tax Board on behalf of taxpayers with collection and other problems. She is also currently at work on two large tax-free spin-offs under Internal Revenue Code Section 355. Ms. Barkhordar is a graduate of UCLA, where she completed her degree in 3 years *summa cum laude*. She received her law degree from UCLA where she completed the Business Law and Policy Specialization in Taxation and received A's in all of the major tax classes; she earned her LLM in tax from NYU (with a 3.8 GPA).

21 USCRYPEP 7 22 WEBR WL

Federal Fiduciary Income Tax Workshop

Thursday, July 29, 2021 | 9:00 am - 4:40 pm CDT (incl. a 30 min. break)

Tuition: \$289 per registrant, \$199 per registrant for three or more

Credits: Accountants: 8.0 CPE Credit Hours
Attorneys: 6.5 to 8.0 CLE Credit Hours Enrolled Agents: 8.0 CE Credits
Financial Planners: 8.0 CE Credit Hours

Agenda:

Trusts and Estates Overview Including Tax Considerations

- Basic framework for typical estate plan
- Taxation of estates: estate tax overview
- Taxation of estates: income tax overview
- Taxation of trusts overview
- Grantor trusts: income tax overview
- Various unique types of trusts

Principles of Fiduciary Income Taxation

- Trust accounting income Distributable net income
- Simple trusts Complex trusts
- Special rules

Income Taxation of Estates and Simple and Complex Trusts

- IRS Form 1041, line by line
- Income Dividends
- Capital gains Other income
- Expenses and deductions Credits
- Alternative Minimum Tax (AMT)
- Other concepts from Form 1041 and schedules

Practical Examples to Put It All Together

- Section 642(c) election example
- QSST example Simple and complex trust examples
- Grantor trust example Final year example

Presented by

Brandon A. Borgmann *Attorney at Carlile Patchen & Murphy LLP*

Mr. Borgmann represents individuals, business owners, and families with respect to estate planning, tax planning, and business succession planning. He also represents executors and trustees with respect to administration of estates and trusts, probate litigation, and taxation. Mr. Borgmann received his undergraduate degree (B.S.) in Communications from Ohio University in 2004. He received his law degree (J.D.), *summa cum laude*, from Capital University Law School in 2007. 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.

21 USFFITXW 7 29 WEBR WL

Additional Learning

Blockchain: What You Need to Know

Tuesday, July 27, 2021 | 9:00 am - 4:30 pm CDT

Agenda:

What is a Blockchain?

- Blockchain history - what problem did it solve?
- Digital currency and bitcoin Blockchain mechanics
- Consensus in decentralized systems

Smart Contracts and NFTs

- Ethereum - what problem did it solve?
- The basics of smart contracts DeFi - decentralized finance
- NFTs - non-fungible tokens

Public vs Private Blockchains

- Different animals What is an open blockchain?
- What is a private blockchain? The right blockchain for the job

Keys and Security

- What are private keys? Not your keys, not your coins!
- Crypto wallets Security best practices

The Monetary Theory and the Impact of Crypto

- Is crypto money? What makes good money?
- Crypto's utility and issues

Taxes, Legalities, and a Global Perspective

- A global technology Legality around the world
- Taxes around the world

Presented by:

Hannah Rosenberg *Founder at Velas Commerce*

For more information and other online learning opportunities visit:
www.halfmoonseminars.org

Included with registration for the Federal Fiduciary Income Tax Workshop webinar:

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

Written exclusively for HalfMoon Education Inc. by attorney and tax professional Christian A. Klaas, CPA, MST, LL.M and Ryan Wirtz. In this comprehensive, 250-page manual you'll learn about fiduciary income tax policy, and you'll get tips on return preparation.

Can't Attend? Order these Webinars as Self-Study Packages!

Recordings of these webinars are available for purchase. Visit these course listings on our website for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

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