

Credit Information

All About Trusts for Estate Planning

This webinar is open to the public and offers accountants 7.0 CPE credit hours (based on 50-minute hours) of intermediate-level CPE credits in the area of specialized knowledge. Knowledge in estate planning is beneficial, and no advance preparation is recommended.

HalfMoon Education Inc. is an approved CPE provider in Texas (Sponsor ID. 001151). This provider approval does not constitute approval or endorsement of individual programs.

This webinar offers 6.0 CLE hours to California attorneys. HalfMoon Education is an approved CLE sponsor for California attorneys (No. 8306). This webinar offers 7.0 CLE hours to New Jersey attorneys. HalfMoon Education is a New Jersey CLE Service Provider (No. 164). HalfMoon Education is certified by the New York State CLE Board as an Accredited Provider of CLE programs.* This nontraditional format course offers 7.0 Areas of Professional Practice CLE hours, which are appropriate for experienced attorneys.

This webinar offers 6.0 CLE hours to Pennsylvania attorneys. HalfMoon Education is an approved CLE provider for Pennsylvania attorneys (No. 1613). This webinar offers 6.0 CLE hours to Texas attorneys. HalfMoon Education is an approved CLE provider for Texas attorneys (No. 8306) and this course has been approved. This approval qualifies the webinar for Connecticut attorneys. This webinar offers 6.0 CLE hours to Vermont attorneys. HalfMoon Education is an accredited CLE provider for Vermont attorneys. This webinar offers 6.0 CLE credits to attorneys in Arizona and New Hampshire, where CLE providers and courses are not subject to preapproval.

Federal Fiduciary Income Tax Workshop

This webinar is open to the public and offers accountants 8.0 CPE credit hours (based on 50-minute hours) of intermediate-level CPE credits in the area of taxation. Knowledge in federal taxation is beneficial, and no advance preparation is recommended.

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This webinar offers 8.0 continuing education credit hours for enrolled agents and other tax return preparers under Treasury Department Circular #230 Section 10.6(g).

This webinar offers 6.5 CLE hours to California attorneys. HalfMoon Education is an approved CLE sponsor for California attorneys (No. 8306). The Florida Bar for CLE has approved this webinar for 8.0 CLE hours for attorneys, including 8.0 certification credits in Tax Law and Wills, Trusts & Estates. This approval qualifies the webinar for Connecticut attorneys.

This webinar offers 8.0 CLE hours to New Jersey attorneys. HalfMoon Education is a New Jersey CLE Service Provider (No. 164). HalfMoon Education is certified by the New York State CLE Board as an Accredited Provider of CLE programs.* This nontraditional format course offers 8.0 Areas of Professional Practice CLE hours, which are appropriate for experienced attorneys. This webinar offers 6.5 CLE hours to Pennsylvania attorneys. HalfMoon Education is an approved CLE provider for Pennsylvania attorneys (No. 1613). This webinar offers 6.5 CLE hours to Texas attorneys. HalfMoon Education is an approved CLE provider for Texas attorneys (No. 8306). This webinar offers 6.5 CLE hours to Vermont attorneys. HalfMoon Education is an accredited CLE provider for Vermont attorneys. This webinar offers 6.5 CLE credits to attorneys in Arizona and New Hampshire, where CLE providers and courses are not subject to preapproval.

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Course completion certificates will be awarded to participants who complete the webinar in its entirety, respond to all interactive prompts, and earn a score of 80% on the quiz that follows the instruction (multiple attempts allowed).

*HalfMoon Education will provide financial hardship assistance to New York attorneys who wish to attend this event. Contact Frank Chapman at fchapman@halfmoonseminars.org for details.

Live, Interactive Webinars

- All About Trusts for Estate Planning
- Federal Fiduciary Income Tax Workshop

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Live, Interactive Webinars

All About Trusts for Estate Planning

- Tuesday, June 21, 2022 | 8:30 am - 3:30 pm CDT

Federal Fiduciary Income Tax Workshop

- Tuesday, June 28, 2022 | 8:30 am - 4:40 pm CDT

Added Value:

Enhance your learning - a recording of this webinar will be available for attendees to stream online for two weeks after the program date.
(live webinar attendance required to earn live webinar credit)



HalfMoon Education Live Webinars



All About Trusts for Estate Planning

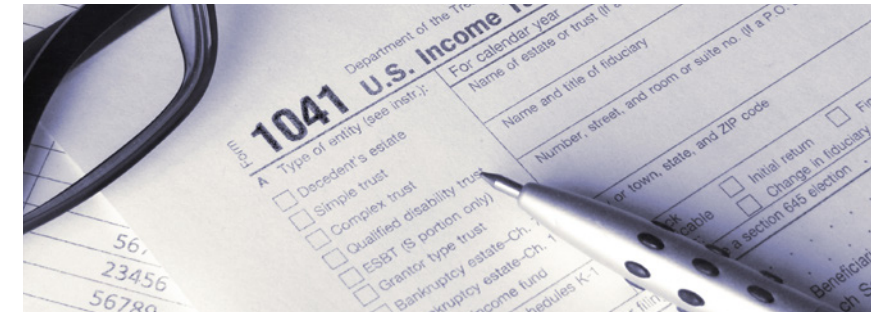
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All About Trusts for Estate Planning

Tuesday, June 21, 2022 | 8:30 am - 3:30 pm CDT (incl. two 30-min breaks)

Tuition: \$319 per registrant, \$289 per registrant for two or more

Agenda

Understanding the Grantor’s Goals and Potential Risks		<i>C. Hadad</i>
Long-term and short-term financial goals		
Identifying beneficiaries		
Identifying assets and potential risks		
Objectives for asset management and control		
Creation, duration, and termination of trust		
Creating Revocable “Living” Trusts		<i>J. Bowden Gold</i>
Purposes of the revocable trust	Benefits and drawbacks	
Funding the trust	Administrative issues	
Creating Irrevocable “Living” Trusts		<i>J. Bedosky</i>
Purposes of the irrevocable trust	Benefits and drawbacks	
Funding the trust	Administrative issues	
Creating Testamentary Trusts		<i>P. Riekhof</i>
Purposes of the testamentary trust	Benefits and drawbacks	
Funding the trust	Administrative issues	
Asset Protection Planning for Seniors and the Disabled		<i>Y. Feldman</i>
Overview of government benefit programs		
Trust options		
Planning for spouses, supplemental needs trusts		

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Presented by

Charles B. Hadad is a partner with The Lynch Law Group, LLC, in Cranberry Township, Pennsylvania. He is chair of the firm’s Estates and Trusts Group and concentrates his practice in the areas of corporate and business planning, estate administration, probate, estate planning, trust administration and real estate transactions. He has broad experience advising clients in estate planning and estate administration, including preparing decedent final personal income tax returns, federal estate tax returns, Pennsylvania inheritance tax returns, federal gift tax returns, and fiduciary income tax returns for estates and trusts. Mr. Hadad has successfully represented fiduciaries in surcharge actions, defended will contests, and asserted claims on behalf of beneficiaries and other interested parties for breach of fiduciary duty in the course of estate and trust administration. Mr. Hadad is a member of the Allegheny County Bar Association Probate and Trust Section Council and the Pittsburgh Estate Planning Council.

Jacqueline Bowden Gold is an attorney at Rarick & Beskin, P.A., in Miami Lakes, Florida. She concentrates in the areas of probate, trust law, guardianship, estate planning, and asset protection. She has over five years of legal experience. A native of Miami, Florida, Ms. Gold received her J.D. degree from St. Thomas University School of Law in 2013. She was president of the Student Bar Association where she served as the voice for the student body. Also, Ms. Gold was a member of Phi Delta Phi Legal Honors Society, Hispanic American Law Student Association, and Animal Legal Defense Fund. She also completed a fellowship with the Honorable George A. Sarduy of the Eleventh Judicial Circuit Court of Florida, Family Division.

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John R. Bedosky is a partner in Hinman, Howard & Kattell’s Trusts, Estates, and Wealth Planning Practice Group. He has extensive experience in a variety of estate planning matters including business succession planning; family wealth accumulation, preservation and transfer planning; estate and trust administration; fiduciary litigation; and related taxation matters. Mr. Bedosky works closely with businesses, families, and individuals to devise and develop plans to protect their assets and family wealth and ensure seamless transitions between multiple generations. He also assists clients with tax planning strategies and compliance. He has been an adjunct professor of law at the University of Minnesota Law School, the University of St. Thomas and William Mitchell College of Law, an adjunct business taxation professor at the University of Minnesota’s Carlson School of Management, and a visiting professor of law at William Mitchell College of Law.

Paul F. Riekhof is a principal in the Estates and Trusts Group of Joseph, Greenwald & Laake in Pennsylvania. Mr. Riekhof has represented individuals, families, and businesses in all aspects of estate planning, estate and trust administration, guardianship, and estate litigation matters for more than 20 years. Mr. Riekhof’s practice includes advising clients concerning their wealth preservation, family business and farm preservation, and gift planning issues. He has extensive experience establishing special needs trusts and discretionary trusts to conserve assets for the benefit of disabled individuals, establishing irrevocable trusts to remove insurance and other assets from estates, and establishing revocable trusts for probate avoidance and disability planning. He is a member of the Maryland, Montgomery County, American and District of Columbia bar associations. Mr. Riekhof earned his B.A. degree, with honors, from the University of Chicago and his J.D. degree from the University of Colorado School of Law.

Yana Feldman is the founder and principal attorney of Yana Feldman & Associates, PLLC, a boutique estate planning and elder law firm located in Brooklyn, New York. After earning her BA degree in Anthropology at the University of Chicago and her JD degree at Tulane Law School in New Orleans, Ms. Feldman returned to New York and has been practicing in the field of estate planning and elder law. Her practice encompasses estate planning for multiple generations. She has experience drafting documents such as advanced directives, wills and trusts, as well as crafting long term care plans, assisting clients with Medicaid eligibility and applications, special needs planning and guardianship, business succession planning, and assisting clients with estate and trust administration. Besides practicing law, Ms. Feldman has served as legal director of the Veneration Project, focusing on building stable inter-generational communities by helping older adults and their families navigate the practical aspects of aging. Ms. Feldman speaks fluent Russian and presents Russian language resources on Medicaid, SSI, and estate planning for the Russian speaking senior population in Brooklyn.

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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	

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Presented by

Christian A. Klaas, CPA, MST *Friedman & Huey Associates LLP – Homewood, IL*

Mr. Klaas is a partner at Friedman & Huey Associates, LLP. He specializes in fiduciary, estate and individual income taxation and working with large family groups. Mr. Klaas taught as an undergraduate / graduate tax instructor at Purdue University Northwest. He received his B.S. degree with concentrations in Accounting and Finance from Purdue University Northwest and received his M.S. degree in Taxation from DePaul University. He has spoken on various occasions presenting on taxation of decedents, estates and trusts. Mr. Klaas serves as a 1041 subject matter expert for a national tax software development firm, has edited various professional publications and is an active member of the Chicago Estate Planning Council, Illinois CPA Society, and AICPA.

Ryan Wirtz, CPA, MST *Friedman & Huey Associates LLP – Homewood, IL*

Mr. Wirtz is a senior manager at Friedman & Huey Associates, LLP. He specializes in fiduciary, charitable and individual income taxation and working with large family groups. Mr. Wirtz received his B.S. degree in Accounting from Purdue University Northwest and received his M.S. degree in Taxation from DePaul University. He also is member of the Illinois CPA Society.