

# Credit Information

## 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.

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](http://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 8.0 continuing education credit hours to this webinar.

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 in 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). 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 is intended to offer 6.5 CLE credits to attorneys in Arizona and New Hampshire, where CLE providers and courses are not subject to preapproval.

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.

## Current Issues in Estate and Retirement 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 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](http://www.NASBARegistry.org). Sponsor No. 103015.

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**Course completion certificates will be awarded to participants who complete these webinar in their 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](mailto:fchapman@halfmoonseminars.org) for details.**

## Live, Interactive Webinars

- Federal Fiduciary Income Tax Workshop
- Current Issues in Estate and Retirement Planning

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# Live, Interactive Webinars

## Federal Fiduciary Income Tax Workshop

- Friday, August 19, 2022 | 8:30 am - 4:40 pm CDT

## Current Issues in Estate and Retirement Planning

- Tuesday, August 30, 2022 | 9:00 am - 4:00 pm CDT

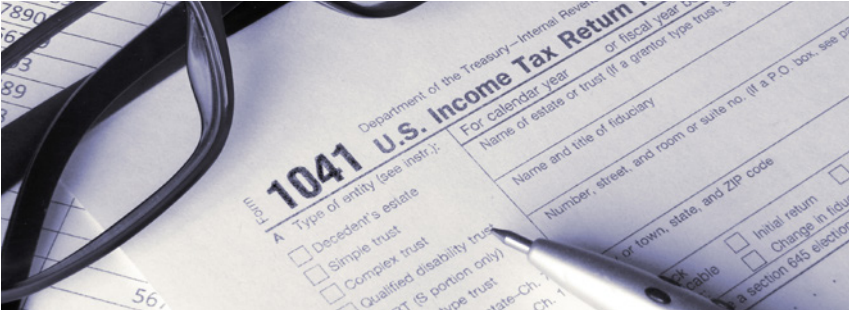
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# HalfMoon Education Live Webinars



## Federal Fiduciary Income Tax Workshop

Friday, August 19, 2022 | 8:30 am - 4:40 pm CDT

### Credits:

Accountants: 8.0 CPE Hours  
IRS Enrolled Agents and Tax Return Preparers: 8.0 CE Credits  
Certified Financial Planners: 8.0 CE Hours (Tax Planning)  
Attorneys: 6.5 60-minute CLE Hours (AZ, CA, CT, NH, PA, TX)  
8.0 50-minute CLE Hours (FL, NJ, NY)



## Current Issues in Estate and Retirement Planning

Tuesday, August 30, 2022 | 9:00 am - 4:00 pm CDT

### Credits:

Accountants: 7.0 CPE Hours  
Attorneys: 6.0 60-minute CLE Hours (AZ, CA, CT, NH, PA, TX)  
7.0 50-minute CLE Hours (FL, NJ, NY)



# Federal Fiduciary Income Tax Workshop

Friday, August 19, 2022 | 8:30 am - 4:40 pm CDT (incl. a 60-min break)

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

Credits:

Accountants: 8.0 CPE Hours  
IRS Enrolled Agents and Tax Return Preparers: 8.0 CE Credits  
Certified Financial Planners: 8.0 CE Hours (Tax Planning)  
Attorneys: 6.5 60-minute CLE Hours (AZ, CA, CT, NH, PA, TX)  
8.0 50-minute CLE Hours (FL, NJ, NY)

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

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 amember of the Illinois CPA Society.

# Current Issues in Estate and Retirement Planning

Tuesday, August 30, 2022 | 9:00 am - 4:00 pm CDT (incl. two 30-min breaks)

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

Credits:

Accountants: 7.0 CPE Hours  
Attorneys: 6.0 60-minute CLE Hours (AZ, CA, CT, NH, PA, TX)  
7.0 50-minute CLE Hours (FL, NJ, NY)

Agenda

The Law of Electronic Wills  
and the Uniform Electronic Wills Act

What is an electronic will?  
• Pros and cons  
The Uniform Electronic Wills Act  
• Framework and adoption  
The future of e-wills

C. Castellanos

Tax and Estate Planning for Same-Sex Couples  
in A Post-Roe World

Development and implications of case law  
Pros and cons of marriage  
• Tax  
• Estate planning  
Planning options available to same-sex couples

S. Squillace

The SECURE Act: Retirement Made Easy?

The SECURE Act changes and before  
Why age matters  
• Importance of the required beginning date  
How the 10 Year Rule works  
Application of the proposed regulations  
• Trust rules  
• Options for spouse as beneficiary  
Post death changes to beneficiary trust  
Guidance regarding disabled beneficiaries

E. Smith

Estate Planning for Digital Assets

Inventorying digital assets  
Planning considerations  
• Assets with financial value  
• Assets with sentimental value  
• Assets to be destroyed  
Considerations for appointing fiduciaries/executors  
Law governing access to digital assets

J. Asher

Recent Case Law and Its Impact on Planning

|                             |                                  |
|-----------------------------|----------------------------------|
| <i>Estate of Morrisette</i> | <i>Estate of Michael Jackson</i> |
| <i>Lohmeyer v. US</i>       |                                  |

A. Sawyer

Presented by

Christopher D. Castellanos is an attorney at Lashly & Baer, P.C. He 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. In addition, Mr. Castellanos advises his clients in employment and non-competition agreements, corporate transactions, and business succession planning. He earned his J.D. degree and LL.M. degree in Tax from Washington University School of Law.

Scott E. Squillace is a business, tax, and estate planning attorney with over 35 years of experience practicing law. He is admitted to practice law in Massachusetts, New York, Washington, D.C, and New Hampshire, and he is admitted to the Bar in Paris, France, as an Avocat. As the founder of Squillace & Associates, P.C., a boutique law firm in Boston’s historic Back Bay, Mr. Squillace specializes in estate and business planning matters including tax and philanthropic planning for high-net-worth individuals and families. His practice includes estate planning needs for international clientele, corporate executives, small business owners, physicians, attorneys, and other professionals. Mr. Squillace focuses on helping same-sex couples and members of the LGBTQ community with their unique planning needs, and he authored *Whether to Wed: A Legal and Tax Guide for Gay and Lesbian Couples*. He holds a bachelor’s degree from Fordham University, studied at the Sorbonne University in Paris, and earned a J.D. degree from the Columbus School of Law at the Catholic University of America in Washington, D.C. Mr. Squillace lives in Boston, MA, and Palm Springs, CA, with his husband and two silver labs.

Edward Smith III, J.D. is a tax principal in the Private Client Services group at BDO USA, LLP. Mr. Smith has a diverse financial background with over three decades of varied experience including national public accounting, major financial institutions, and law. He was a practicing tax and estate planning lawyer in Connecticut and Florida. Mr. Smith concentrates on comprehensive wealth transfer strategies, tax and estate planning, asset protection, family office planning and structuring, business entity structuring, and the related compliance work for individuals, entrepreneurs, closely held entities, athletes, entertainers, and fiduciaries. He has extensive experience in business, estate and family planning matters for ultra high-net-worth individuals and families. In addition, Mr. Smith represents nonprofit entities and counsels clients on their philanthropic goals including the specific tax implications of private foundations, charitable trusts, and other sophisticated planned giving structures. Mr. Smith has been a frequent speaker at seminars on various tax, financial, and estate planning topics, and he has served on the editorial advisory board for a national estate planning publication. He has been a speaker for the FICPA, regional and national ABA conferences, and the Florida Attorney/Trust Officer Liaison Conference, among others.

Jeffrey A. Asher is the founder of the Law Offices of Jeffrey A. Asher, PC. He concentrates primarily in the areas of sophisticated estate planning for high-net-worth individuals and family businesses, asset protection planning to safeguard assets against creditors, estate and trust litigation, estate and trust administration, special needs planning, and elder law/Medicaid planning. He is admitted to practice in New York and Connecticut. Mr. Asher is a member of the New York State Bar Association, where he serves on the Executive Committee of the Elder Law and Special Needs Section and on the Executive Committee of the Trusts & Estates Law Section. Mr. Asher is a frequent lecturer for various financial institutions, civic groups and community organizations. He recently appeared in the HBO Documentary “Bobby Fischer Against the World: Fight for the Fischer Estate”. He also is a legal commentator on trusts and estates and elder law matters for Court TV, TruTV, *CNN Headline News*, and *The CBS Early Show*.

Ashley B. Sawyer is a partner at Loeb & Loeb LLP. She focuses her practice on tax-efficient planning for wealthy individuals, families, and business executives. She advises on legacy succession to younger generations, estate, gift, and generation-skipping transfer tax matters and compliance, philanthropy, and life insurance planning techniques. Ms. Sawyer also counsels exempt organizations, including charitable trusts, private foundations, and public charities on matters involving tax-exempt status and navigating governance issues.