

HalfMoon Education Live Continuing Education Webinars

November Tax Webinars

Federal Tax Issues in Estate Planning

Online - Friday, November 18, 2022 | 8:30 am - 3:30 pm CST

Credits: Accountants: 7.0 CPE Hours

IRS Enrolled Agents and Tax Return Preparers: 7.0 CE Credits

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

Federal Fiduciary Income Tax Workshop

Online - Tuesday, November 29, 2022 | 8:30 am - 4:40 pm CST

Credits: Accountants: 8.0 CPE Hours

IRS Enrolled Agents and Tax Return Preparers: 8.0 CE Credits

Attorneys: 6.5 60-Minute CLE Hours, 8.0 50-Minute CLE Hours

Certified Financial Planners: 8.0 CE Hours (Tax Planning)

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Federal Gift Tax Law and Planning

Federal estate and gift tax regime overview

The lifetime exemption

Taxable transfers

- Gifts in general • Powers of appointment
- Income tax considerations

Non-taxable transfers

- Annual exclusion
- Educational and medical expense exclusions
- Charitable deduction • Marital deduction
- Qualified disclaimers • Incomplete gifts

Special issues

- Step transactions
- Disguised gifts and intrafamily loans
- Defined value gifting • Gift-splitting

Disclosure, reporting, and liability

Valuing Assets and Gifts

Valuing businesses and securities

Valuing insurance, annuities, and life estates

Valuing loans and gifts encumbered by obligations

Transfer planning tips

Federal Estate Tax Law and Planning

Overview of the federal estate tax

Determining whether federal estate tax return is required

Post-mortem tax planning

Filing Form 706 to preserve estate tax exemptions

Estate tax considerations during estate administration

Income and Generation-Skipping Transfer Tax

Overview of the income tax system

Overview of GST

Gifting and Freeze Techniques to Mitigate Estate Tax

Reasons for utilizing freeze techniques

Types of freezes

- Gifts • GRATs
- IDGTs • Preferred partnerships

Determining if a freeze should be used

Presented by

Stephen E. Diamond

Partner at Stenger, Diamond & Glass, LLP (SDG Law)

Joseph W. Bukowski

Associate at Michael Best & Friedrich LLP

Adam Sandler, J.D., LL.M.

Director of Wealth Planning at AJ Wealth in New York City

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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

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Friedman & Huey Associates LLP – Homewood, IL

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