

Webcast and Seminar Acronym: HTWH

Title: Larry Stein's 2016 Hot Topics For Wealthy High-Income Clients, Business Owners, Heirs, Beneficiaries, Estates, And Trusts (1040, 1041, 709, 706)

Recommended CPE Hours: 8 CPE Credit Hours.

Highlights:

Come join Larry Stein as he discusses hot tax planning and compliance topics for wealthy high-income clients, business owners, heirs, beneficiaries, estates, and trusts. Selected Form 1041, 1040, 709, and 706 issues will be covered. This CPE Event is a high-yield seminar that will add to your knowledge base.

Learning Objectives:

Upon the successful completion of this CPE Event, the participants will be able to:

1. Explain **selected** FBAR and FATCA developments.
2. Explain **selected** Form 1041 tax issues for trusts and estates.
3. Explain **selected** net investment income tax planning ideas for trusts, estates, "S" Corporation, Partnership, and Real Estate situations.
4. Explain **selected** tax planning and compliance strategies for income tax basis.
5. Explain the IRC 642(c) Charitable Tax Deduction for trusts and estates.
6. Explain the final marital portability rules.
7. Explain **selected** tax planning techniques for closely-held business entities.
8. Explain the new ABLE Accounts.
9. Explain **selected** aspects of IRA tax and estate planning.
10. Explain the impact of **selected** new tax developments on wealthy high-income clients, trusts, estates, heirs, and business owners.

Major Topics:

Part One (Form 1041; NIIT; Trusts; Estates; "S" Corporations)

- FATCA, FBAR, And New Developments.
- Form 1041 - When Can You Get Capital Gain Into DNI; Capital Gains Tax Planning.
- Net Investment Income Tax - Trusts And Estates; Trusts, Estates, And Material Participation; "S" Corporations And Partnerships.
- Final Knight Regulations - 1.67-4.
- Trust Re-Design; Marital Portability.
- IRC 642(c) Case Law - Charitable Set Aside.
- Income Tax Basis - Maximizing Opportunities.
- Joint Tenancy Tax Issues; Community Property Tax Issues.
- Charitable Planning - Selected Tax Provisions And New Cases.

Part Two (Business Owners; Estate Planning; IRAs; Tax Planning)

- "S" Corporations - Trusts And More.
- Business Entities And Estate Planning.
- Family Limited Partnerships - Selected Tax Issues.
- Special Needs Trusts Vs. ABLE Accounts.
- IRAs - Keys To Beneficiary Planning.
- Tax Planning Moves - Pre-Mortem Vs. Post-Mortem - Selected Strategies.
- New Tax Laws, IRS Pronouncements, And Tax Proposals.

Designed For: CPAs with at least six (6) years of experience. You must have a basic knowledge of federal taxation.

NASBA Fields Of Study: Taxes.

Level: Intermediate.

Presentation Method: Live Lecture With Questions And Answers.

Recommended CPE Credit Hours: 8 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Prerequisites: Basic knowledge of federal taxation.

NOTE: Each of my 2016 eight (8) CPE credit seminars will be broken down into four (4) hour webcasts. The "Part One" topics will be covered in one four hour webcast event and the "Part Two" topics will be covered in another (second) webcast event. If you have any questions, please email Larry Stein at taxman532@hotmail.com.

Texas Registration: 009838

“I have registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of my CPE program.”

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