Webcast Acronym: LSEH-Pt1-FIT-1041

Webcast Title: **Surviving Spouse Webcast – Part 1 – Larry Stein's Practical Guide To Strategies For Surviving Spouses, Heirs, Beneficiaries, Estates, And Trusts (1040, 1041, 709, And 706)**

Recommended CPE Hours: **4 CPE Credit Hours.**

Highlights:

Come join Larry Stein as he discusses practical strategies for surviving spouses, heirs, beneficiaries, estates, and trusts. In Part One of this two-part webcast, Larry will focus on the application of the 3.8% to estates, trusts, and high-income heirs, beneficiaries, and surviving spouses. Larry will focus on hot Form 1041 issues (including the Final Knight 2% of AGI deduction threshold), Income In Respect Of Decedent (IRD), and Basis Step-Up or Step-Down considerations.

Learning Objectives:

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

1. Explain selected aspects of the net investment income tax rules.
2. Explain the Final Knight regulations under 1.67-4.
3. Explain selected tax considerations under IRC 1014 (Basis Step-Up or Step-Down).
4. Explain selected Form 1041 tax return preparation considerations.

Major Topics:

- Net Investment Income Tax (NIIT) And The IRS Form 1041 For Estates And Trusts.
- "S" Corporation Trusts – ESBTs, QSSTs, And The NIIT.
- Charitable Remainder Trusts, IRC 664, And Additional Considerations For The NIIT On Estates And Trusts.
- Estate Planning – Selected Resources.
- DNI Distribution Rules Overviews; Trust And Estate Distributions.

- DNI Distribution Rules And The DNI Separate Share Regulations.
- When Can Capital Gains Be Distributed.
- Form 1041 Preparation Summary/Steps.
- Final Knight Regulations.
- Basis Step-Up Or Step-Down.
- Selected Income In Respect Of A Decedent (IRD) Tax Matters.
- Joint Tenancy Tax Issues.

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 Webcast Lecture With Questions And Answers.

Recommended CPE Credit Hours: 4 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Texas Registration: 009838

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