

## Webcast Acronym: LSEH

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

**Recommended CPE Credit Hours:** 8 CPE Credit Hours.

### **Highlights:**

Come join Larry Stein as he discusses practical strategies for surviving spouses, heirs, beneficiaries, estates, and trusts. Compliance strategies and planning tips will be highlighted. Marital portability, trust design, the 3.8% surtax, the impact of the **Windsor** and **Perry** U.S. Supreme Court decisions, and other estate planning developments will be covered. Looking to learn practical strategies? Come join Larry Stein for this high-yield CPE opportunity.

### **Learning Objectives:**

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

1. Explain the marital portability rules.
2. Explain **selected** tax considerations regarding "basis."
3. Explain selected post-mortem tax issues.
4. Explain selected income tax strategies for Form 1040 and Form 1041.
5. Explain the impact of the net investment income tax on estate and trust clients.

### **Major Topics:**

- Gift Tax Audits – Form 709.
- Marital Portability – Does It Change The Rules Of The Game? Adjusting Estate Plans.
- Form 1041 And 1040 – Proactive Income Tax Strategies.
- Section 529 Plans, IRAs, HSAs, Coverdell ESAs, Basis, Life Insurance – Income And Wealth Transfer Tax Issues.
- Selected Post-Mortem Estate Planning Moves.

- 3.8% Net Investment Surtax Moves.

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

**NASBA Fields Of Study:** Taxes.

**Level:** Intermediate.

**Presentation Method:** Live Webcast Lecture With Questions And Answers.

**Recommended CPE Credit Hours:** 8 CPE Credit Hours.

**Advanced Preparation:** Basic knowledge of federal taxation and estate planning.

**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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