

Webcast Acronym: LSSS-8hr.

Webcast Title: **Guiding Surviving Spouses, Heirs, Beneficiaries, Estates, Trusts, And Decedents (1040, 1041, 706, And 709)**

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

Highlights:

Come join Larry Stein as he guides you through key moves for surviving spouses, heirs, beneficiaries, estates, trusts, and decedents. Larry will cover strategies for Forms 1040, 1041, 706, and 709. Don't miss out on this unique CPE offering.

Learning Objectives:

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

1. Explain the new marital portability rules.
2. Explain selected Form 706 Hot Spots.
3. Explain the IRS Form 709 Audit Initiative.
4. Explain selected Form 1041 and 1040 tax matters that impact estates, trusts, surviving spouses, heirs, and beneficiaries.

Major Topics:

- Wealth Transfer Tax Plans And Trusts Now.
- IRAs, HSAs, And Deferral Vehicles (Qualified Plans, Etc.) – Proactive Moves.
- Post-Mortem Moves.
- Marital Portability Rules.
- Income In Respect Of Decedent (IRD).
- The New 3.8% Net Investment Income Tax.
- Basis.
- Family Records.

- Key Form 706 “Hot Spots.”
- IRS Form 709 Initiative.
- Form 1041 – Step-By-Step.
- New Tax Laws, IRS Pronouncements, And Planning Strategies.
- Selected Income Tax Issues – 1041 And 1040.
- “S” Trusts.

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: 8 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Texas Registration: 009838

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