

Webcast Acronym: LSUH

Webcast Title: **Larry Stein's 2014 Update On Health Care Reform, Eldercare, And Estate Planning**

Recommended CPE Hours: 8 CPE Credit Hours.

Highlights:

Come join Larry Stein as he gets you up-to-date on health care reform, estate planning, and eldercare. Larry will cover new developments, trends, tips, and ideas for your practice. Don't miss out on this high-yield CPE opportunity!

Learning Objectives:

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

1. Explain the Employer Shared Responsibility Payment Provision under IRC 4980H.
2. Explain the marketplace reforms that impact HRAs, HSAs, and FSAs.
3. Explain the 3.8% net investment income tax.
4. Explain the marital portability rules.
5. Explain the impact of selected estate planning developments on clients.

Major Topics:

- Health Care Reform – Where We Are Going From Here!
- Health Care Taxes – High-Income Clients.
- Health Insurance Exchanges, Health Care Reform Taxes And Penalties, Group Health Plans, Compliance, Planning, Medicare, And Legislative Developments.
- The **Windsor** And **Perry** Supreme Court Cases DOMA, And Impact On Tax, Estate, Gift, Retirement, And Employee Benefit Planning.
- Eldercare, Long-Term Care Planning, Durable Powers Of Attorney, Medicaid, And Other Strategies.
- Estate Planning Developments.

- Marital Portability – Does It Change The Rules Of The Game?

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

NSBA 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, estate planning, eldercare, and health care reform.

Texas Registration: 009838

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