Webcast Acronym: PGSS-Pt2

<u>**Webcast Title**</u>: **Larry Stein's 2015 Practical Guide To Strategies For Surviving Spouses, Heirs, Beneficiaries, Estates And Trusts – Part Two**

Recommended
<u>**CPE Hours**</u>**:** 4 CPE Credit Hours.

<u>Highlights</u>:

Come join Larry Stein as he discusses practical strategies for surviving spouses, heirs, beneficiaries, estates and trusts. Compliance tips and planning ideas will be highlighted. In Part Two of this two-part webcast course, Larry will focus on "S" Corporation and Partnership tax and estate administration moves, living trusts, and IRA ideas. Estate and Trust tax administration insights and the new estate planning paradigm will be emphasized. Marital portability estate planning, trust design, and Form 709 gift tax concerns will also be covered. Don't miss out on this high-yield CPE opportunity!

<u>Learning Objectives</u>:

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

1. Explain **selected** Income In Respect Of A Decedent (IRD) tax matters.

2. Explain the pros and the cons of "Marital Portability" estate planning.

3. Explain <u>**selected**</u> tax estate administration issues where "S" Corporation stock is present.

4. Explain <u>**selected**</u> partnership tax issues encountered during estate and trust administration.

5. Explain <u>**selected**</u> post-mortem tax planning options.

6. Explain <u>**selected**</u> aspects of IRA tax and estate planning.

7. Explain the impact of **selected** tax developments on surviving spouses, trusts, estates, beneficiaries, and heirs.

<u>Major Topics</u>:

- Selected Income In Respect Of A Decedent (IRD) Tax Matters.

- Joint Tenancy Tax Issues.

- Community Property Tax Issues.
- Handling “S” Corporations – Pre- And Post-Mortem; “S” Corporation Trusts.
- Living Trusts – Understanding Tax Code Compliance And Planning.
- Form 709 – Understanding Gift Tax “Hot Spots.”
- Disclaimer Planning.
- Post-Mortem Tax Planning Moves.
- Marital Portability Vs. Credit-Shelter Trust Planning.
- Trust Design.
- Inherited IRAs.
- Naming An IRA Beneficiary.
- Minimum Distributions – IRAs – Understanding Plan Documents.
- 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 Webcast Lecture With Questions And Answers.

Recommended CPE Credit Hours: 4 CPE Credit Hours.

Advanced Preparation: Basic knowledge of federal taxation.

Prerequisites: Basic knowledge of federal taxation.

Texas Registration: 009838

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