Estate Planning
Charleston, WV - Thursday, September 20, 2018

Get an overview of new tax legislation that affects estate planning, including the Tax Cuts and Jobs Act.
Review the basics of planning for incapacity and planning for asset transfers at death.
Discuss retirement asset planning, GSTT planning and charitable planning.
Explore business succession planning, including the use of buy-sell agreements.
Handle ethics considerations in estate planning.

Continuing Education Credits
- Accountants: 8.0 CPE Credit Hours (1.0 Ethics)
- Attorneys: 8.0 West Virginia CLE Hours (1.3 Ethics)
- Certified Financial Planners: 8.0 CE Hours

Learning Objectives

You’ll be able to:
- Understand the effect of the 2017 Tax Cuts and Jobs Act on estate planning.
- Learn how to accomplish the multiple purposes of estate planning, including planning for incapacity and planning for asset transfers at death.
- Discuss gifting strategies and gift tax considerations.
- Get tips on retirement asset planning, charitable planning and generation-skipping transfer tax planning.
- Review techniques for business succession planning and asset protection planning.
- Consider potential ethics issues in estate planning.

Agenda
Presented by C. Page Hamrick, BSBA, JD, CPA, MBA

Federal Tax Law and Its Impact on Planning
Overview of new tax legislation
Portability of exemptions between spouses

Fundamentals of Estate Planning
The basics of planning for incapacity
The basics of asset transfers at death
Basics of estate and gift tax planning
Recognizing ethics issues in estate planning

Gifting Basics
Basics of the federal gift tax system
Gift tax discount planning techniques
Estate freeze techniques

Retirement Asset Planning
Minimum distribution rules
Fixing less-than-perfect beneficiary designations
Common estate planning strategies

Generation Skipping Transfer Tax (GSTT) Planning
Defining terms and assigning generations
Taxable transfers and exemptions
Inclusion ratio
Application of GSTT to trusts

Charitable Planning
Charitable tax planning vehicles
Advanced Gift Planning and Testamentary Planning
Advanced trusts, annuities and other instruments
Testamentary tax planning for married couples
Advanced generation-skipping and estate tax reduction planning

Business Succession Planning
Using buy-sell agreements
Using family limited partnerships
Valuing business and partnership interests

Trustee Selection and Asset Protection Planning
The role of the trustee
Factors for trustee selection
Integrating asset protection with estate planning

Ethical Considerations in Estate Planning

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Faculty

C. Page Hamrick, BSBA, JD, CPA, MBA, practices in Charleston, West Virginia, concentrating in business, tax, domestic relations and probate and estate law. He is admitted and has practiced before all local, state and federal courts, United States Tax Court and the Supreme Court of the United States. Mr. Hamrick is a frequent writer and seminar speaker on divorce and business topics. He taught university level courses in statistics and taxation at Marshall University and he taught accounting at WVCGGS. He served as family law master, counsel to the West Virginia Legislature, assistant attorney general, and hearing officer for numerous State agencies. Mr. Hamrick has testified as an expert witness in matters involving financial analysis, federal and state taxes, divorce financial issues, qualified domestic relations order issues, business and pension valuations, accounting and real estate.

Seminar Information

Charleston Marriott Town Center
200 Lee Street East
Charleston, WV 25301
(304) 345-6500

Registration
8:00 - 8:30 am
Morning Session
8:30 am - 12:20 pm
Lunch (On your own)
12:20 - 1:40 pm
Afternoon Session
1:40 - 5:00 pm

Tuition
$279 for individual registration
$259 for three or more simultaneous registrations.
Each registration includes a complementary continental breakfast and printed seminar manual.

Receive a reduced tuition rate of $101 by registering to be our on-site coordinator for the day.

Receive a credit toward another seminar or the CD/manual package. You may also send another person to take your place.

Can’t Attend? Order the CD/Manual Package:
An audio recording of this seminar is available for $249 (including shipping). Allow five weeks from the seminar date for delivery. Please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Submitted by: doug@halfmoonseminars.org
Sponsor No. 103015.

Registration

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Charleston, WV - Thursday, September 20, 2018

How to Register
Online: www.halfmoonseminars.org
Phone: 715-835-5900
Fax: 715-835-6066

Mail: HalfMoon Education Inc., PO Box 278, Altoona, WI 54720-0278

Complete the entire form. Attach duplicates if necessary.

Tuition

I will be attending the live seminar. Single Registrant - $299.00. Three or more registrants from the same company registering at the same time - $279.00 each.

I am not attending. Please send me the CD manual package for $249.00. (S&H included. Please allow five weeks from seminar date for delivery)

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Continuing Education Credit Information

This seminar is open to the public. This course offers 7.0 intermediate level CPE credits to accountants in the area of taxation and 1.0 hour of regulatory ethics. An advanced knowledge of estate planning and federal taxation is beneficial. No advanced preparation is recommended.

The West Virginia Board of Accountancy accepts courses from providers that are members of the National Registry of CPE Sponsors.
HalfMoon Education Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. Complaints can also be directed to Doug Chapman at doug@halfmoonseminars.org. Sponsor No. 103015.

This course is approved for 8.4 CLE hours, including 1.3 ethics hours, for West Virginia attorneys.
HalfMoon Education Inc. is a CFP Board-Registered continuing education sponsor (Sponsor No. 466). The Certified Financial Planner Board of Standards, Inc. has granted 8.0 hours of continuing education credit for the completion of this seminar.

Attendance will be monitored and reported, as required. Attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

Included With Your Registration

Included with each registration and written for HalfMoon Education Inc. by Matthew A. Bovino, Daniel L. Daniels, David T. Leibell, Michael T. Clear, and Beth Ann Brunalli.
In this comprehensive, 280-page manual you’ll learn about federal tax law, estate planning, retirement asset planning, asset protection planning, charitable planning, and much more.

Virginia level courses in statistics and taxation at Marshall University and he taught accounting at WVCGGS. He served as family law master, counsel to the West Virginia Legislature, assistant attorney general, and hearing officer for numerous State agencies. Mr. Hamrick has testified as an expert witness in matters involving financial analysis, federal and state taxes, divorce financial issues, qualified domestic relations order issues, business and pension valuations, accounting and real estate.

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Registration Information

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