Agenda

Presented by Robert D. Malin

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 Gifting Strategies 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

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.
Robert D. Malin is a member of Williams McDaniel, PLLC, and he is licensed to practice law in Arkansas, Tennessee and Mississippi. He has been recognized as a Rising Star in the Mid-South by Super Lawyers (2014 – 2017). Mr. Malin’s primary area of practice is the drafting and implementation of estate plans ranging from the utilization of simple methods (where appropriate) to more complex alternatives. His favorite part of the practice is meeting with the client and fitting their individual circumstances to the appropriate estate plan. Mr. Malin received his bachelor’s degree in Business from Maryville College. After graduation, he worked in the mortgage industry for two years. He graduated tenth in his class, magna cum laude, from the Cecil C. Humphreys School of Law at the University of Memphis. During law school, he served as law clerk to the Honorable Robert S. Benham of the Probate Court of Shelby County. On numerous occasions, he served by appointment of the Shelby County Probate Court as guardian ad litem and attorney ad litem in complicated conservatorship cases and as an administrator in a contested probate administration. Mr. Malin has also substituted as professor for Trust Law classes at the University of Memphis, Cecil C. Humphreys School of Law. He has served as substitute judge on behalf of the Honorable Judge Kathleen N. Gomes of the Probate Court of Shelby County. Mr. Malin is a past chair of the Estate Planning and Probate Section of the Memphis Bar Association.

Estate Planning Manual

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This comprehensive, 200+ page manual will teach you about federal tax law, estate planning, retirement asset planning, asset protection planning, charitable planning, and much more.

Registration

Estate Planning

Memphis, TN - Thursday, July 26, 2018

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