**Learning Objectives**

You’ll be able to:

**Understand**
- the effect of the 2017 Tax Cuts and Jobs Act on estate planning.
- planning for incapacity and planning for asset transfers at death.

**Learn**
- how to accomplish the multiple purposes of estate planning.
- gifting strategies and gift tax considerations.
- different planning techniques for retirement asset planning, charitable planning, and generation-skipping transfer tax planning.

**Discuss**
- potential ethics issues in estate planning.

**Review**
- techniques for business succession planning and asset protection planning.
- business succession planning, including the use of buy-sell agreements.

**Handle**
- ethics considerations in estate planning.

**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**
- Discuss retirement asset planning.
- GSTT planning and charitable planning.
- Estate freeze techniques.
- Advanced trusts, annuities and other instruments.
- Testamentary tax planning for married couples.
- Advanced generation-skipping and estate tax reduction planning.
- Using buy-sell agreements.
- Using family limited partnerships.
- Valuing business and partnership interests.
- The role of the trustee.
- Factors for trustee selection.
- Integrating asset protection with estate planning.
- Potential ethics issues in estate planning.
Seminar Information

Albuquerque Marriott Pyramid North
5151 San Francisco Road NE
Albuquerque, NM 87109
(505) 821-3333

Tuition
$299 for individual registration
$279 for three or more registrations.

Receive a reduced tuition rate of $101 by registering to be a substitute for the presenters. Each registration includes a complimentary continental breakfast and printed seminar manual.

Cancellations: Cancel at least 48 hours before the seminar to receive a credit toward another seminar or the CD/manual package. You may also send another person to take your place.

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

Standards, Inc. has granted 8.0 hours of continuing education credit for the completion of this seminar. The New Mexico MCLE Board has approved this seminar for 7.0 CLE hours, including 1.0 ethics hour, for attorneys.

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.

Estate Planning Manual
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, 200-page manual you’ll learn about federal tax law, estate planning, retirement asset planning, asset protection planning, charitable planning, and much more.

Faculty
Monica A. Davis
Owner of NM Trust andProbate Law Firm, LLC in Albuquerque, NM
Ms. Davis has been a trust and estate litigation attorney for almost six years. She is the owner of NM Trust and Probate Law Firm, LLC, and handles any litigation that arises from estates or trusts, such as will contests and breaches of fiduciary duty, and she advises fiduciaries on their responsibilities. Ms. Davis is a native New Mexican who attended the Albuquerque Academy and the University of New Mexico for undergraduate school and for law school. She obtained her LL.M. degree in Taxation from Boston University in 2016. While in law school, Ms. Davis clerked at Hurley Toes’s Style Hamilton & Panter, PA, and later became an associate attorney at the firm, working exclusively on trust litigation cases and estate litigation. During law school, she was awarded honor roll and received several awards including the Thomson West Group Award for Domestic Relations, the Johnny Cochran Award and the Joseph J. Mullins Award for Domestic Relations.

Monica A. Davis
5151 San Francisco Road NE
Albuquerque, NM 87109
(505) 821-3333

How to Register
Online: www.halfmoonseminars.org
Phone: 715-835-5900
Fax: 715-835-6066
Order the CD/Manual Package:
Include 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, 200-page manual you’ll learn about federal tax law, estate planning, retirement asset planning, asset protection planning, charitable planning, and much more.

Estate Planning Manual
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, 200-page manual you’ll learn about federal tax law, estate planning, retirement asset planning, asset protection planning, charitable planning, and much more.

Prospective registrants from the same company registering at the same time – (   )
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

Standards, Inc. has granted 8.0 hours of continuing education credit for the completion of this seminar. The New Mexico MCLE Board has approved this seminar for 7.0 CLE hours, including 1.0 ethics hour, for attorneys.

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.

Registration
Albuquerque, NM- Thursday, December 20, 2018

Email address is required for credit card receipt, program changes, and notification of upcoming seminars and products. Your email will not be sold or transferred.

© 2018 HEI •18 NMESTPLN 12 20 ALBU EB