Agenda

Presented by Russell A. Willis III, J.D., LL.M.

Understanding Estate , Gift, Income and Trust Taxation
- Overview of federal estate and gift taxation
- Calculating the estate tax
- Overview of trust taxation
- Examining estate, gift and GST rates and exemptions

The Critical Role of Testamentary Trusts in the Estate Plan
- Purposes and features of trusts, including testamentary trusts
  - Credit shelter/bypass trusts
  - Marital trusts and family trusts
- Spousal lifetime access trust
- Choosing a trustee and a situs

Irrevocable Trusts and the Basics
- Purposes of irrevocable trusts
- Understanding related tax issues
- Crummey powers
- Amendment/termination strategies
- Dynasty trusts

Income and Generation-Skipping Transfer Tax Basics
- Overview of the income tax system
- Overview of GST
- 199A

Using Revocable Trusts
- Characteristics and advantages/disadvantages of revocable trusts
- Understanding related tax issues

IRAs and Trusts: Sophisticated Beneficiary Choices
- General overview
- Spousal rights and distribution rules
- Using a trust as a plan beneficiary
- Estate planning and charitable planning with qualified plans

Asset Protection Planning for Seniors and the Disabled
- Overview of government benefit programs
- Trust options
- Planning for spouses, supplemental needs trusts

Advanced Trust Planning
- Charitable planning
- Discount planning
- Qualified domestic trust, S corporation trusts
- Onshore-offshore asset protection and spendthrift trusts

The Complete Trust Course
Tempe, AZ - Wednesday, September 18, 2019

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Learning Objectives

You'll be able to:

Understand the income, estate and gift tax consequences of trusts.

Discuss the critical role of trusts in estate plans.

Review the purposes, advantages and disadvantages of revocable and irrevocable trusts.

Get tips on using trusts to protect the assets of seniors and the disabled.

Learn generation-skipping transfer tax basics.

Explore the use of trusts as IRA beneficiaries.

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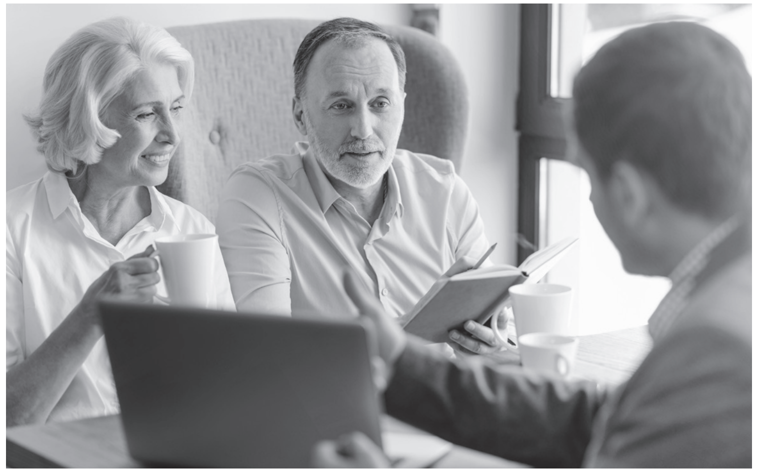

Understand the principles of income, estate and gift taxation and how they apply to trusts

Identify the purposes and features of testamentary trusts and charitable trusts

Review advantages and disadvantages of revocable and irrevocable trusts

Explore discount planning with trusts

Examine asset protection planning techniques for seniors and the disabled

Discuss the relationship between IRAs and trusts

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Faculty

Russell A. Willis III, J.D., LL.M. *Director of The Greystocke Project*

Mr. Willis is a freelance writer and a consultant in transfer tax planning. For ten years, he wrote for a subscription website that provided daily coverage and in-depth analysis of developments in tax law affecting charitable gift planning. Last year he launched his own newsletter, the *Jack Straw Fortnightly*, analyzing current developments in the law -- both tax and nontax -- concerning the transfer of private wealth in this country.

As a practicing lawyer in St. Louis, Missouri, for more than 20 years, Mr. Willis chaired the Steering Committee of the Probate and Trust Law Section of the local bar association and served for years on a legislative drafting subcommittee of the Probate and Trust Law Committee of the State Bar.

As an adjunct member of the faculty at the St. Louis University School of Law, he taught courses in future interests and tax-driven estate planning.

Mr. Willis has written numerous articles for law journals and publications serving the charitable planned giving profession, and he has been a frequent speaker at seminars for lawyers and for charitable gift planners.

Mr. Willis has a law degree from St. Louis University and a master's degree in Taxation Law from Washington University in St Louis. His undergraduate degree in English Literature is from Indiana University, Bloomington, and he has a master's degree in English from the University of Chicago.

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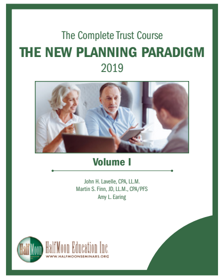

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