Faculty and Credit Information

Faculty

Russell A. Willis, III, J.D., L.L.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.

Continuing Education Credit Information

This intermediate-level course offers 8.0 CPE credits in the area of taxes. A basic understanding of federal taxation is beneficial for this program and no advance preparation is required.

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.* Sponsor No. 103015.

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Each of these programs qualifies for continuing education credit for enrolled agents and other tax return preparers under Treasury Department Circular #230 Section 10.6(g).

Attendance and participation during these webinars will be monitored, and attendance certificates will be emailed to participants within five business days after the webinar.

Federal Fiduciary Income Tax Workshop
A Two-Part, Online Webinar Series
Wednesday, December 11 and Thursday, December 12, 2019

Federal Fiduciary Income Tax Workshop

A Two-Part, Online Webinar Series

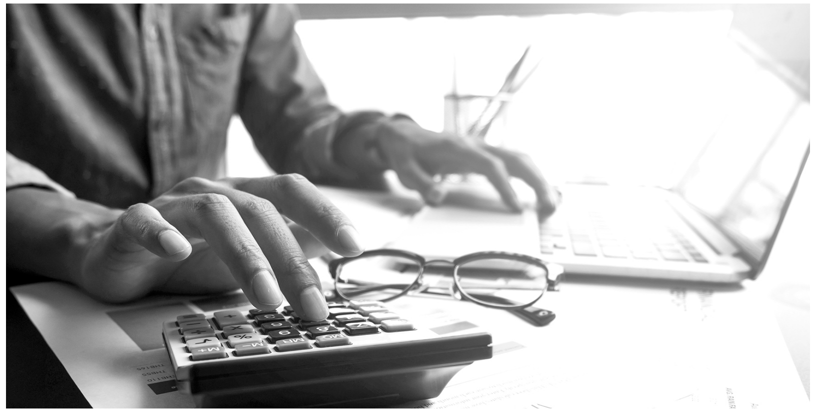
Wednesday, December 11, 2019
- Income Taxation of Estates: Basic Concepts and Issues
- Income Taxation of Trusts: Basic Concepts and Issues
- Fundamental Fiduciary Tax and Accounting Concepts

Thursday, December 12, 2019
- Income Reportable by Fiduciaries
- Deductions Available to Fiduciaries
- Tax Calculations, Credits, Payments and Special Rules
- Special Issues and Situations
- Sample Problems for Form 1041 Preparation

HalfMoon Education Webinar Series

Federal Fiduciary Income Tax Workshop

Wednesday, December 11 and Thursday, December 12, 2019



A Two-Part, Online Webinar Series

Total Series Credits:
Accountants: 8.0 CPE Hours *Certified Financial Planners: 8.0 CFP Hours*
IRS Enrolled Agents and Other Tax Return Preparers: 8.0 CE Hours

- Income Taxation of Estates: Basic Concepts and Issues
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Federal Fiduciary Income Tax Workshop Webinar Series

Credits: Accountants: 8.0 CPE Hours Certified Financial Planners: 8.0 CFP Hours
IRS Enrolled Agents and Other Tax Return Preparers: 8.0 CE Hours

Series Tuition: $299 per registrant

Wednesday, December 11, 2019

11:00 am - 2:00 pm CST (including one 15-minute breaks)

Income Taxation of Estates: Basic Concepts and Issues

Commencement and duration of estates
Principles of income taxation of estates
Accounting methods
Taxable years
Determining tax period, making estimated payments, filing returns
Overview of changes contained in 2017 Tax Cuts and Jobs Act

Income Taxation of Trusts: Basic Concepts and Issues

Commencement and duration of trusts
Principles of income taxation of trusts
Importance of grantor trusts in income tax planning
Taxable years
Determining tax period, making estimated payments, filing returns

Fundamental Fiduciary Tax and Accounting Concepts

Trust accounting income
Distributable net income
Taxable income

Webinar Instructions

Each webinar session earns continuing education credit and can be registered for individually. All attendees must log-on through their own email – attendees may not watch together if they wish to earn continuing education credit. HalfMoon Education Inc. must be able to prove attendance if either the attendee or HalfMoon Education Inc. is audited.

Certificates of completion will be provided for each webinar attended and will be sent via email in a PDF form about five business days after the conclusion of the series.

Webinars are presented via **GoToWebinar**, an easy-to-use application that can be run on most systems and tablets. Instructions and login information will be provided in an email sent close to the date of the webinar. ***It is highly recommended that you download, install and test the application before the webinar begins by clicking on the link in the email.***

GoToWebinar system requirements:

Operating System:
Windows 7 - 10, Mac OSX 10.9 (Mavericks) - 10.14 (Mojave), Linux, Google Chrome OS, Android OS 5 (Lollipop) - Android 9 (Pie), iOS 10 - iOS 12, Windows Phone 8+, Windows 8RT+

Internet connection: Computer: Minimum of 1Mbps, Mobile: 3G or better (WiFi Recommended)

Hardware: 2GB of RAM (minimum), 4GB or more of RAM (recommended)

For more information visit the Support section at *www.gotowebinar.com*.

Thursday, December 12, 2019

11:00 am - 3:00 pm CST (including two 10-minute breaks)

Income Reportable by Fiduciaries

Interest and dividend income
Business income and capital gains/losses
Rents, royalties, partnership and other income
Farm income and ordinary income

Deductions Available to Fiduciaries

General rules
Specific deductions
Income distribution deduction

Tax Calculations, Credits, Payments and Special Rules

How to handle taxable income
Available credits
Payment of tax

Special Issues and Situations

Trust and estate distributions
Alternative minimum tax
Net investment income tax

Sample Problems for Form 1041 Preparation

Simple trusts
Complex trusts
Estates

Included in your registration:
A PDF copy of the Federal Fiduciary Income Tax Workshop Manual!
Written exclusively for HalfMoon Education Inc. by attorney and tax professional Steven G. Siegel J.D., LL.M. In this comprehensive, 370-page manual you'll learn about fiduciary income tax policy, and you'll get tips on return preparation.

To view more information, including detailed agendas, for all of our online learning opportunities, please visit us at:

www.halfmoonseminars.org/webinars/

Registration

Federal Fiduciary Income Tax Workshop Webinar Series

Online - Wednesday, December 11, and Thursday, December 12, 2019

How to Register

Online:
www.halfmoonseminars.org

Phone:
715-835-5900

Fax:
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Mail:
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PO Box 278, Altoona, WI
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Complete the entire form. Attach duplicates if necessary.

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Email: ____________________
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Additional Registrants:

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Occupation: ____________________
Email: ____________________
Phone: ____________________

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

( ) I need special accommodations. Please contact me.

Tuition

Series Tuition: $299 per registrant

Checks: Make payable to HalfMoon Education Inc.
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