Federal Fiduciary Income Tax Workshop

Learners will be able to:

Examine basic concepts and issues in the income taxation of estates and trusts.

Determine what income is reportable by fiduciaries.

Calculate distributable net income (DNI) and taxable income.

Explore deductions, credits and payments.

Learn how to handle distributions from trusts and estates.

Review sample completed 1041 forms and schedules.

Federal Fiduciary Income Tax Workshop

Live in-Person Seminar or Live Online Webinar

Houston, TX - Wednesday, May 20, 2020

Understand the income taxation of trusts and estates

Explore deductions, credits and payments

Identify sources of taxable income

Review sample completed 1041 forms and schedules

Income Reportable by Fiduciaries

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 recent and anticipated developments

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

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

As a result of recent health and safety concerns, this seminar will also be offered as a live webinar. Instructions will be sent via email before the date of the webinar. Visit us online at www.halfmoonseminars.org to learn more.
Faculty

Kreig Mitchell  Attorney at Kreig Mitchell, LLC
Mr. Mitchell provides thoughtful and experienced advocacy on behalf of clients in federal and state tax planning and disputes. He is licensed as an attorney in both Texas and Colorado, and he has held a number of different tax positions. He has worked for the IRS as an attorney and then an appeals officer. He has led a tax controversy team for a boutique consulting firm, worked in the tax departments for two Fortune 500 companies, worked for one of the Big Four accounting firms, and has had his own tax practice for several years. Having worked in just about every tax role available, he has provided him with a unique insight into the IRS, its operations, and tax laws. Mr. Mitchell’s work focuses on various state and federal tax matters and related business and probate matters. He also handles complex disputes with the IRS and state tax authorities for both businesses and individuals. He has represented businesses ranging from entrepreneurs to multinational corporations, in industries such as high technology, manufacturing, oil and gas, and government contracting.

Erin Breaux  Attorney at Kreig Mitchell, LLC
Ms. Breaux handles a number of tax, collections, and probate matters. She has focused on resolving IRS and state tax controversies, such as settling unpaid IRS and state tax debts, audit examinations, and uncontested probate matters. She graduated with her bachelor of arts degree in History in 2011, from Louisiana State University in Baton Rouge, before earning her J.D degree from South Texas College of Law in Houston, in 2015. Erin is licensed to practice law by the State Bar of Texas.

Seminar Information

Marriott West Loop - By the Galleria
1750 West Loop South
Houston, TX 77027
(713) 960-0111

Registration
8:00 - 8:30 am CDT
Morning Session
8:30 - 11:45 am CDT
Lunch (On your own)
11:45 am - 12:45 pm CDT
Afternoon Session
12:45 - 4:40 pm CDT

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

Included with your registration:
Complimentary continental breakfast and printed seminar manual.

How to Register
- Visit us online at www.halfmoonevents.org
- Mail-in or fax the attached form to 715-835-6066
- Call customer service at 715-835-5900

Cancellations: Cancel at least 48 hours before the start of the seminar, and receive a full tuition refund, minus a $55 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another seminar or the self-study package. You may also send another person to take your place.

Can’t Attend? Order the Manual and Audio from the Live Seminar as a Self-Study Package!
Audio recordings of this seminar are available for purchase starting at $279. See registration panel for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Continuing Education Credit Information
This seminar is open to the public. HalfMoon Education Inc. is registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of the CPE program.

This group live, intermediate level lecture presentation offers 8.0 CPE hours in the area of taxation to accountants. A basic knowledge of federal taxation is recommended, 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: wwwNASBAregistry.org. Sponsor No. 103015.

This course has been approved for 7.0 CLE hours for Texas attorneys. The Texas Board of Legal Specialization has awarded 7.0 credits in the area of Estate Planning and Probate Law for attorneys, and 6.5 Tax Law credit for attorneys.

HalfMoon Education Inc. is a CFP® Board-Registered continuing education sponsor. The Certified Financial Planner Board of Standards, Inc. has granted 8.0 hours of continuing education credit for the completion of this seminar.

This program qualifies for 8.0 hours of Continuing Education Credit for enrolled agents and registered tax return preparers under Treasury Department Circular 230 Section 10.6(g). Course No. NHK021-T-00075-20-1

Attendance will be monitored, and 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 in your registration! Federal Fiduciary Income Tax Workshop Manual
Written exclusively for HalfMoon Education Inc. by attorney and tax professional Steven 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.

Registration
Federal Fiduciary Income Tax Workshop
Houston, TX - Wednesday, May 20, 2020

How to Register
Online:
www.halfmoonevents.org

Registrant Information
Name: Company/Firm:
Address: City:
State: Zip:
Phone:
Fax:
Email:

Additional Registrants:
Name: City:
State: Zip:
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How to Pay:
Checks: Make payable to HalfMoon Education Inc.
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Tuition
( ) I will be attending the live, in-person SEMINAR.
( ) I will be attending the live, online WEBINAR.
( ) I am not attending. Please send me the self-study package:

Downloadable MP3 Audio/PDF Manual for $279.00.
CD/Manual Package for $299.00.
USB/Manual Package $299.00.

(S&H included. Please allow five weeks from seminar date for delivery)

Checks: Make payable to HalfMoon Education Inc.
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