Agenda

Presented by
Andrew S. Rusniak and Ambria Armstrong Wessel

Tax Law and Its Impact on Planning
Overview of income tax, estate tax and gift tax planning considerations
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
Filing 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:

Learn about income, estate, and gift taxes and their impact on estate planning.

Explore the basics of planning for incapacity and planning for asset transfers at death.

Discuss retirement asset planning, GSTT planning and charitable planning.

Examine business succession planning, including the use of buy-sell agreements.

Review ethical considerations in estate planning.

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Andrew S. Rusniak is a member at McNees Wallace & Nurick LLC and practices in the firm’s Estate Planning and Corporate & Tax practice groups. Mr. Rusniak represents individuals, families, business owners, executives and professionals in all aspects of estate and tax planning, business succession planning, asset protection planning, charitable planning, and estate and trust administration. His practice focuses on advising closely-held businesses and high net-worth individuals with regard to estate, gift and generation-skipping transfer taxes, as well as the preparation of estate plan documents for young families. Mr. Rusniak practices out of the firm’s Lancaster, Pennsylvania and Harrisburg, Pennsylvania offices. He is also an adjunct professor of law at the Dickinson School of Law of the Pennsylvania State University where he teaches Wills, Trusts and Estates.

Ambria Armstrong Wessel is an associate at McNees Wallace & Nurick LLC and practices in the Estate Planning, Mergers & Acquisitions and Corporate & Tax practice groups. She focuses her practice on estate planning, business succession planning, mergers and acquisitions, and estate and trust administration. Ms. Wessel routinely advises clients on the preparation of wills, powers of attorney, trust agreements, and charitable planning. Her practice also involves forming new legal entities for clients, and counseling businesses on buy-sell agreements and other corporate transactional matters. Additionally, she has experience advising clients regarding the formation and operation of non-profit entities, including private foundations, public charities, and other tax-exempt organizations. Ms. Wessel is a frequent author on various estate planning law topics. She received her J.D. degree from William & Mary Law School after attending the University of South Carolina for her undergraduate degree.

### Seminar Information

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