Faculty

Federal Fiduciary Income Tax Workshop Webinar Series
Anne E. Rosenthal, Attorney and Shareholder at Drobny Law Offices in Sacramento, CA
Ms. Rosenthal is a certified specialist in estate planning, trust and probate law by the State Bar of California. Her practice emphasizes estate planning, trust and probate administration, taxation, and business succession planning. Ms. Rosenthal possesses particular expertise in counseling high net worth clients, implementing estate planning strategies to minimize tax and shift wealth to future generations. She also assists clients with their charitable giving objectives and special needs planning.
Ms. Rosenthal graduated cum laude from American University in Washington, D.C., double majoring in Political Science and Philosophy. She graduated from the Catholic University of America, Columbus School of Law where she served as Note and Comment Editor for the Journal of Law, Philosophy and Culture.

Brandon A. Borgmann, Attorney at Carville Patchen & Murphy LLP in Columbus, OH
Mr. Borgmann joined Carville Patchen & Murphy in September of 2008. He practices in Columbus, Ohio, in the areas of estate planning, business succession planning, probate, special needs law, and tax. Mr. Borgmann represents individuals, business owners, and families with respect to estate planning, tax planning, and business succession planning and executors, and he represents trustees with respect to administration of estates and trusts, probate litigation, and taxation. Mr. Borgmann is a former chair of the Elder and Special Needs Law Committee of the Ohio State Bar Association and the former Probate Committee chair of the Columbus Bar Association. He has served as an adjunct professor at Capital University Law School teaching courses in estate tax, gift tax, and the income taxation of trusts and estates. Mr. Borgmann is also a member and immediate past president of the Capital University Law School Alumni Board. He received his B.S. degree from The Ohio University and his J.D. degree, summa cum laude, from Capital University Law School.

The Complete Trust Course
Christopher D. Castellanos, Attorney, Loebly & Roar, P.C.
Mr. Castellanos concentrates his practice in trusts and estates including a wide range of estate planning and probate matters, asset protection planning, and estate and trust administration. He is experienced in taxation, especially estate and gift tax and real property tax abatement. He has successfully sought real property tax abatements for projects across Missouri, including Normandy, Defiance, Kenton County, Ohio and Excelsior Springs. He earned his J.D. degree and L.L.M. in Tax from Washington University School of Law.

Carrie S. Schormann, Attorney at Schormann Law Firm, LLC
Ms. Schormann focuses on estate planning, estate trust and administration, and estate and trust litigation. She handles cases for individuals and families including probate, guardianship, receivership, and trust administration. Ms. Schormann provides estate and gift tax returns and other fiduciary tax returns for her clients. She also represents personal representatives and trustees in connection with estate and trust administration matters.

Kyle McKay, Owner, The McKay Law Firm, LLC
Mr. McKay practices in the areas of estate planning, probate, trust administration, business law, traffic/criminal defense, and personal injury. He is licensed to practice law in the State of Missouri and the U.S. District Court for the Eastern District of Missouri. Mr. McKay earned his B.S. degree from Central Missouri State University and his J.D. degree from Saint Louis University School of Law.

Keith A. Stevens, Associate, Isaac Wiles Burkholder & Teetor, LLC
Mr. Stevens practices in elder law, special needs, and estate planning. He has dedicated his eight years of practice to helping individuals and families obtain needed services, protect assets, and avoid costly legal proceedings. His work has appeared in the Ohio Probate Law Journal and Estate Planning. Mr. Stevens is a member of the Ohio State Bar Association and Columbus Bar Association.

Gregory D. Port, Founding Attorney of Port Legal
Mr. Port has been providing strategic trust, elder law, estate planning and probate legal representation to clients in central Ohio since 1990. He has also served on the Board of Directors of Netcare Foundation, Inc., the fund-raising arm of Netcare Access, Inc., which provides emergency care to those with mental and substance abuse issues in Franklin County, Ohio. He is an active hiker and cyclist.

Webinar Series

Federal Fiduciary Income Tax Workshop Webinar Series
Tuesday, July 28 and Wednesday, July 29, 2020

The Complete Trust Course
Wednesday, July 29 and Thursday, July 30, 2020

Have questions or wish to register by phone?
Give us a call at 715-835-5900 and press 1 for Customer Service.

Find us on Facebook
The Complete Trust Course

Wednesday, July 29, 2020
11:00 am - 2:30 pm CDT (including a 15-minute break)

Understanding Estate, Income, Gift 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

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

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
Crummey powers
Dynasty trusts
Understanding related tax issues
Amendment/termination strategies

Thursday, July 30, 2020
11:00 am - 3:30 pm CDT (including a 15-minute break)

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

IRAs and Trusts: Sophisticated Beneficiary Choices
General overview
Spousal distributions 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
Changable planning
Discount planning
Qualified domestic trust
Corporate trusts
Omnshelf-offshore asset protection and spendthrift trusts

C. Costello
K. Mckee
K. Stevens
G. Port

Included in your registration:
A PDF copy of The Complete Trust Course multi-volume 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 register, please visit:
www.halfmoonseminars.org/webinars/

Continuing Education Credit Information
Each webinar qualifies for 8.0 hours of continuing education credit for enrolled agents and other tax return preparers under Treasury Department Circular No. 260 Section 10.6(a).

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Each attendee 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 upon request. 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 upon request.

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