Faculty

Federal Fiduciary Income Tax Workshop Webinar Series

Brandon A. Borgmann
Attorney at Carile Patchen & Murphy LLP in Columbus, OH

Mr. Borgmann joined Carile 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. He represents 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

Yana Feldman
Principal Attorney and Founder at Yana Feldman & Associates, PLLC

Ms. Feldman is the founder and principal attorney of Yana Feldman & Associates, PLLC, a boutique estate planning and elder law firm located in Brooklyn, New York. After earning her BA degree in Anthropology at the University of Chicago, and her JD degree at Tulane Law School in New Orleans, Ms. Feldman returned to New York and has been practicing in the field of estate planning and elder law. Her practice encompasses estate planning for multiple generations, drafting documents such as advanced directives, wills and trusts, as well as crafting long term care plans, assisting clients with Medicaid eligibility and applications, special needs planning and guardianship, business succession planning, and assisting clients with estate and trust administration.

Besides practicing law, Ms. Feldman has served as legal director of the Veneration Project, focusing on building stable inter-generational communities by helping older adults and their families navigate the practical aspects of aging. She is also a member of the Board of Trustees for the JCC of Brooklyn/Kings Bay Y, where she focuses on establishing a planned giving program for the agency. Ms. Feldman speaks fluent Russian and presents Russian language resources on Medicaid, SSI, and estate planning for the Russian speaking senior population in Brooklyn. Ms. Feldman lives in South Slope, Brooklyn, with her husband and twin daughters.

Webinar Series

Federal Fiduciary Income Tax Workshop Webinar Series
Tuesday, August 25 and Wednesday, August 26, 2020

The Complete Trust Course
Thursday, August 27 and Friday, August 28, 2020

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Federal Fiduciary Income Tax Workshop
Tuesday, August 25 and Wednesday, August 26, 2020
& The Complete Trust Course
Thursday, August 27 and Friday, August 28, 2020

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**Federal Fiduciary Income Tax Workshop Webinar Series**

**Tuesday, August 25, 2020**

11:00 am - 2:45 pm CDT (including one 30-minute break)
Presented by Brandon A. Borgman of Carville Patchen & Murphy LLP

Income Taxation of Estates: Basic Concepts and Issues
Commenacement 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
Commenacement 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

**Wednesday, August 26, 2020**

11:00 am - 3:20 pm CDT (including one 30-minute break)
Presented by Brandon A. Borgman of Carville Patchen & Murphy LLP

Simple trusts
Complex trusts
Estates

Net investment income tax
Trust and estate distributions
Alternative minimum tax

**Thursday, August 27, 2020**

11:00 am - 2:45 pm CDT (including a 30-minute break)
Presented by Yana Feldman of Yana Feldman & Associates

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 QTW utmost 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

Friday, August 28, 2020

11:00 am - 3:15 pm CDT (including a 30-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 rights and distribution rules

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
Credit shelter trusts
Onshore-offshore asset protection and spendthrift trusts

**The Complete Trust Course**

**Thursday, August 27, 2020**

11:00 am - 2:45 pm CDT (including a 30-minute break)
Presented by Yana Feldman of Yana Feldman & Associates

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Included in your registration:
A PDF copy of The Complete Trust Course multi-volume manual!
Written exclusively for HalfMoon Education Inc. by John H. Lavelle, J.D., CPA, LL.M.;
Martin S. Finn, JD, LL.M., CPA/PFS; and Amy L. Earing, this comprehensive two-volume
manual is included with each individual registration.

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