

Webcast Acronym: LSEH-Pt2-EPU

Webcast Title: **Surviving Spouse Webcast – Part 2 – Larry Stein’s Practical Guide To Strategies For Surviving Spouses, Heirs, Beneficiaries, Estates, And Trusts (1040, 1041, 709, And 706)**

Recommended CPE Hours: **4 CPE Credit Hours.**

Highlights:

Come join Larry Stein as he discusses practical strategies for surviving spouses, heirs, beneficiaries, estates, and trusts. Compliance insights and planning tips will be highlighted. In Part Two of this two-part webcast, Larry will focus on estate/trust administration tax moves and the new estate planning paradigm. Marital portability, trust planning, wealth transfer tax reform proposals, gift tax return audits, and post-mortem tax planning moves will be highlighted. Don’t miss out on this high-yield CPE opportunity.

Learning Objectives:

Upon the successful completion of this webcast, the participants will be able to:

1. Explain selected living trust tax matters.
2. Explain selected “Marital Portability” tax and non-tax issues.
3. Explain selected post-mortem tax planning and estate/trust administration moves.

Major Topics:

- Selected Retirement Account – Estate Administration Issues.
- “S” Corporation And Partnership Tax Allocation Cutoffs.
- Living Trust Tax Matters.
- Fiduciary Relationships, Hiring Attorneys, Selected Tax Form Issues, Estate Administration Hot Spots, And Basic Estate Planning Documents.
- Disclaimers And Selected Post-Mortem Planning Moves.
- Selected Gift Tax Return Issues.

- Marital Portability; Election Relief Under Rev. Proc. 2014-18.
- Marital Portability Vs. Credit-Shelter Trust Planning.
- Inherited IRAs; Naming An IRA Beneficiary Or Beneficiaries.
- IRA Distributions – Minimum Distributions And Post-Mortem Distribution Options.

Designed For: CPAs with at least six (6) years of experience. You must have a basic knowledge of federal taxation.

NASBA Fields Of Study: Taxes.

Level: Intermediate.

Presentation Method: Live Webcast Lecture With Questions And Answers.

Recommended CPE Credit Hours: 4 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Texas Registration: 009838

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Larry Stein CPE Live Webinars
ID# 109111
Lawrence J Stein
9620 NW 82nd Street
Tamarac, FL 33321
Phone: 954.721.5588
Group Internet-Based

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