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Live 3.3-Hour December 3, 2007 Presentation

STEVEN G. SIEGEL

INTERMEDIATE-SIZED ESTATE PLANNING

Why YOU Should Purchase

This program gives the attorney who provides estate planning services a practical review of the techniques which can be used to make *intermediate-sized estates* (clients whose assets total approximately \$2-7 million) free of Federal estate taxes. This 3.3-hour program by Steven G. Siegel is *intended for attorneys who have a working knowledge of estate planning* including the Federal estate taxation system. It covers the relevant Federal, but not state, laws.

Mr. Siegel, President of The Siegel Group, a national consulting firm based in Morristown, NJ:

- ▶ *explains* the relevant Federal law
- ▶ *provides* warnings and tips
- ▶ *recommends* helpful planning strategies

This detailed “how-to” practitioner-oriented program gives you the *knowledge you need* to properly advise your clients.

STEVEN G. SIEGEL is president of The Siegel Group, Morristown, New Jersey, a national consulting firm providing tax and estate planning advice to individuals and businesses. Mr. Siegel holds a BS from Georgetown University, a JD from Harvard Law School and an LLM in Taxation from New York University. He is the author of several books, including *The Estate Planning Course Book*. Mr. Siegel is a nationally-recognized writer and speaker who has lectured extensively throughout the United States on tax, business and estate planning topics.

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TOPICS

- ✓ **Overview Of The Challenges And Problems**
- ✓ **Using Credit Shelter Bypass Trusts To Reduce Estate Taxes**
 - the use of the unified credit
 - difficult issues and creative solutions
 - uncertain exemption amounts
- ✓ **Using The Marital Deduction**
 - qualifying
 - forms of transfer
 - non-citizen spouses
- ✓ **Planning With Disclaimers**
 - requirements for a qualified disclaimer
 - interests in jointly-held property
 - using disclaimers in post-mortem planning
- ✓ **Addressing Life Insurance Assets**
 - taxation
 - planning strategies
- ✓ **Addressing Retirement Plan Assets**
 - general rules of taxation
 - planning: rollovers
 - planning: trusts as plan beneficiaries
 - funding a QTIP trust
 - post-mortem planning
- ✓ **Planning For Children And Grandchildren**
- ✓ **BONUS: The course book includes 7 Sample FORMS!**
 - **Marital Deduction: Outright With Disclaimer Option - 1 page**
 - **Power of Appointment Trust - 2 pages**
 - **QTIP Trust - 2 pages**
 - **Tax Clause To Be Used With A QTIP Trust - 2 pages**
 - **Retirement Plan Beneficiary Designation Provision - 1 page**
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- ✓ 110 Pages
- ✓ Useful, Practical Explanation
- ✓ Major Headings Are:
 - Overview Of The Challenges And Problems
 - Using Credit Shelter Bypass Trusts (and Similar Planning) to Reduce Estate Taxes
 - Using The Marital Deduction: Outright Gifts, QTIPs and Power of Appointment Trusts
 - Planning With Disclaimers To Achieve And Preserve Flexibility
 - Addressing Life Insurance Assets: Irrevocable Life Insurance Trusts, Use of Crummey Powers
 - Addressing Retirement Plan Assets: Untimely Withdrawals, Minimum Distributions and Beneficiary Designation Issues
 - Planning For Children and Grandchildren: Minors' Trusts and Generation-Skipping Concerns
- ✓ Appendix: 7 Sample FORMS!
 - Marital Deduction: Outright With Disclaimer Option - 1 page
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