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Live 3.3-Hour October 26, 2009 Presentation

LOUIS A. MEZZULLO, ESQ.

ESTATES, GIFTS AND TRUSTS: A POTPOURRI OF HOT TOPICS

EXCELLENT!

“Excellent explanation of these topics, all of which are important to my practice.”

Why YOU Should Purchase

This 3.3-hour October 26, 2009 presentation by Louis A. Mezzullo, Esquire is a useful and practical explanation of three hot topics: Roth IRAs and Accounts, the just-released IRC Sec. 2053 Final Regulations and seven recently-decided FLP/LLC cases.

Mr. Mezzullo – an outstanding speaker and author – provides:

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

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LOUIS A. MEZZULLO, a partner in the Rancho Santa Fe, CA office of Luce Forward, is an excellent speaker and a nationally-recognized expert on estate planning, taxation, and employee benefits. He was an Adjunct Professor of Law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He is listed in *Who's Who in American Law*, *Who's Who in Emerging Leaders* and *Who's Who in America* (Marquis Who's Who Publishers) and in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). Mr. Mezzullo received his J.D. from University of Richmond Law School, and a B.A. and M.A. from University of Maryland.

TOPICS

✓ Roth IRAs And Accounts

- why important now: no MAGI limitations beginning in 2010!
- what is a Roth IRA; differences from regular IRA
- contribution and distribution rules
- Roth conversions; recharacterizations; reconversions
- Roth Accounts
- who should make a Roth conversion

✓ IRC Sec. 2053 Final Regulations

- the preamble
- bona fide requirement
- court decrees and settlements
- amounts deductible
- effect of post-death events
- claims against the estate
- examples



✓ Recent Important FLP/LLC Cases

- *Estate of Miller v. Comm.*
- *Linton v. U.S.*
- *Heckerman v. U.S.*
- *Pierre v. Comm.*
- *Keller v. U.S.*
- *Estate of Murphy v. U.S.*
- *Estate of Malkin v. Comm.*

COMPLETE TABLE OF CONTENTS

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Recordings of Live Program: The audio CDs and DVDs are the unedited recordings of the full 3.3-hour presentation by Mr. Mezzullo on **October 26, 2009.**

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At least purchase the outstanding, comprehensive course book Mr. Mezzullo has prepared:

✓ **66 Pages**

✓ **Major Headings Are:**

• **Part 1: Roth IRAs And Accounts**

• **Part 2: Final Regulations Under I.R.C. § 2053**

- Background

- In General

- Claims Against The Estate



• **Part 3: Recent Cases Affecting Family Limited Partnerships And LLCs**

- *Estate of Miller v. Commissioner*

- *Linton v. U.S.*

- *Heckerman v. U.S.*

- *Pierre v. Commissioner*

- *Keller v. U.S.*

- *Estate of Malkin v. Commissioner*

- *Estate of Murphy v. U.S.*

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• **October 26, 2009** • **3.3 Hours** •

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