

27-Page Course Book, Audio CDs, and DVD of  
Live 1.75-Hour March 23, 2010 Presentation  
**LOUIS A. MEZZULLO, ESQ.**



# TEMPORARY FEDERAL TRANSFER TAX REPEAL: PROBLEMS AND OPPORTUNITIES

## Why YOU Should Purchase

Many estate planners are anxious about how to advise their clients and how to draft documents due to the uncertainty of Federal transfer tax legislation and the current repeal of Federal estate and generation-skipping taxes.

In this excellent 1.75-hour March 23, 2010 program, Louis A. Mezzullo, Esquire, a leading practitioner and nationally-recognized authority, gives a useful explanation of the effect of repeal on existing documents, planning to take advantage of the current lower gift tax and the temporary repeal of the GST tax, how to deal with the new carryover basis rules and more.

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

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2010 ESTATE TAX ISSUES** at  
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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 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

### ✓ How Did We Get Here?

- attempts to repeal or modify
- possible future scenarios



### ✓ Effect Of Repeal On Existing Documents

- wills/trusts using language tied to maximizing credits and/or deductions
- state laws tied to the Federal law
- state law fixes

### ✓ Planning To Take Advantage Of The Lower Gift Tax Rate And Temporary Repeal Of The GST Tax

- planning for testamentary transfers
- planning for intestate transfers

### ✓ Dealing With Carryover Basis

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✓ **27 Pages**

✓ **Major Headings Are:**

- How Did We Get Here?
  - Attempts to Repeal or Modify
  - Possible Scenarios Going Forward
- The Effect of Repeal on Existing Documents
  - Interpretation Issues
  - State Law Fixes
- Planning to Take Advantage of the Lower Gift Tax Rate and Temporary Repeal of the GST Tax
  - Constitutional Issues If Congress Passes Retroactive Legislation
  - The Affect of the Reinstatement of the Law as It Existed Before EGTRRA
  - Planning for Transfers in 2010
- Dealing with Carryover Basis
- Client Letter
- Assumptions and Probabilities of Federal Estate Tax Legislation

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• **March 23, 2010** • **1.75 Hours** •

(353)

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