

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



# IRREVOCABLE LIFE INSURANCE TRUSTS: PRACTICAL PLANNING AND DRAFTING

## Why YOU Should Purchase

This 1.75-hour March 23, 2010 presentation by Louis A. Mezzullo, Esquire, provides a **practical description** of how to **properly plan** and **draft Irrevocable Life Insurance Trusts**, one of the most successful ways to save Federal estate taxes.

Mr. Mezzullo – a nationally-recognized author, practitioner and speaker – provides:

- ▶ **helpful tips** on planning
- ▶ **practical suggestions** on drafting
- ▶ **important warnings**

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

### COMPLETE TABLE OF CONTENTS

To see the complete **Table of Contents** for this course book, or that of any other Estates, Gifts, Trusts or Tax topic we offer, go to [www.nlfcle.com](http://www.nlfcle.com) and click on the **Estates, Gifts, Trusts & Tax Materials** link on the home page. Click on the blue **Table of Contents** link under the title of the topic you wish to review. To return to the **Estate, Gifts, Trusts and Tax Materials** main page, click the “Back” key on your browser.

**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, 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. 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

- ✓ Introduction To Irrevocable Life Insurance Trusts
- ✓ Planning Considerations
- ✓ Qualifying For The Annual Exclusion
- ✓ Gift Tax Consequences To Beneficiaries
- ✓ Income Tax Consequences To Beneficiaries
- ✓ Estate And GST Consequences To Beneficiaries
- ✓ Drafting Issues
  - designing the agreement
  - using proceeds to pay taxes
  - creating flexibility



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✓ **85 Pages**

✓ **Major Headings Are:**

- Transfer Taxation
  - Valuation for Gift and Estate Tax Purposes
  - Includibility of Proceeds in the Insured's Gross Estate
- The Irrevocable Life Insurance Trust
  - Planning Considerations
  - Qualifying for the Annual Exclusion
  - Gift Tax Consequences to Beneficiaries
  - Income Tax Consequences to Beneficiaries
  - Estate Tax Consequences to Beneficiaries
  - Generation-Skipping Transfer Tax Consequences
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## IRREVOCABLE LIFE INSURANCE TRUSTS: PLANNING/DRAFTING

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

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