



STEVEN G. SIEGEL

DYNASTY TRUSTS

Why YOU Should Purchase

In this June 22, 2010 2 hour 30 minute-presentation, Steven G. Siegel, a leading nationally-recognized tax and estate planning adviser, gives you a *comprehensive* and *useful explanation of Dynasty Trusts*. Mr. Siegel describes their advantages, how they should be designed and structured, funding and much more.

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

Download **FORMs** related to this and many other Estate Planning, Taxation and General Practice legal topics at www.NLFforms.com

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 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.

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.

TOPICS

- ✓ **Introduction**
 - what are they?
 - what makes them possible?
 - avoiding federal tax with successive life estates
- ✓ **Dynasty Trusts And The GST Tax**
 - understanding the GST tax
 - GST tax exemptions and funding dynasty trusts
- ✓ **The Rule Against Perpetuities: How Long Can The Dynasty Last**
 - understanding the Rule
 - state law differences
- ✓ **How To Design And Structure The Dynasty Trust**
 - considerations: beneficiaries, trustees and trust powers, etc.
 - Delaware tax trap
- ✓ **Funding And Uses Of The Dynasty Trust**
 - asset protection aspects
 - possible use as a “special needs” trust
 - family business interests
- ✓ **Termination**
 - must the trust ever end?
 - handling “pooled” vs. separate share trusts
 - failure of the beneficial line
- ✓ **Selecting The Jurisdiction**
 - freedom of choice
 - state income taxes
 - flexibility

Also available at www.nlfonline.com for CLE credit in many states



➡ **ORDER YOUR 41-PAGE COURSE BOOK, AUDIO CDs or DVD TODAY!** ⚡

IN A HURRY?

Place your order **TODAY** with VISA, Discover, MasterCard or American Express by **calling 302/656-4757**, by **faxing 302/655-6363** **OR** by visiting our Web site, www.nlfcle.com



41-Page Course Book: Each audio CD and DVD order comes with a **FREE** course book. Alternatively, you may order **just the course book**. Spiral-bound for convenient use, it is **41 pages long** and **loaded with Mr. Siegel's valuable tips, ideas and warnings**.

2.5-Hour Audio CDs/DVD: These recordings of the entire program can be used at home or office. Audio CDs are **great for studying while traveling**. The DVDs are in color and **perfect for group or individual viewing**.

Recordings of Live Program: The audio CDs and DVD are the unedited recordings of the full 2.5-hour presentation by Mr. Siegel on **June 22, 2010**.

CLE Credits for In-House or Self-Study: National Law Foundation is an accredited CLE provider in **California, Florida, Illinois, New Jersey, Ohio, Oregon, Pennsylvania, Washington** and many other states. Purchase the DVD or CDs from this excellent program and **earn CLE Credits by Self-Study**. (Check with your CLE Commission or visit our Web site, www.nlfcle.com.)

This course does not qualify for New York CLE Credit.

Valuable Book!

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



✓ **41 Pages**

✓ **Major Headings Are:**

- What Is a Dynasty Trust? What Makes it Possible?
- Dynasty Trusts and the Generation-Skipping Transfer Tax
 - Understanding the Generation-Skipping Transfer Tax
 - GST Tax Exemptions and Funding of the Dynasty Trust
 - Using Leverage to Accelerate the Dynasty Trust Advantage
- Dynasty Trusts and the Rule Against Perpetuities - How Long Can the Dynasty Last
 - Understanding the Rule Against Perpetuities
 - How Long May the Dynasty Last?
 - Prohibiting Restraints on Alienation
- How the Dynasty Trust is Designed and Structured
 - Summary of Advantages
 - Dynasty Trust Design Considerations
 - Trustees and Trust Powers
 - Funding and Uses of the Dynasty Trust
- Termination of a Dynasty Trust
 - Must the Trust Ever End?
 - What to Do with "Pooled" vs. Separate Share Trusts
 - Failure of the Beneficial Line
- Selecting the Jurisdiction for a Dynasty Trust

Download **FORMS** related to this topic at www.NLFforms.com

ORDER FORM — 4 EASY WAYS TO ORDER:

1. Place your order on our Web site, www.nlfcle.com, with credit card charge (**VISA, MasterCard or American Express ONLY**), or
2. Complete and **mail brochure** with check or credit card to **National Law Foundation, P. O. Box 218, Montchanin, DE 19710**, or
3. **Telephone 302/656-4757** with credit card charge (**VISA, Discover, MasterCard or American Express**), or
4. **FAX this side of the brochure** with credit card charge (**VISA, Discover, MasterCard or American Express**), to **302/655-6363**

NAME OF ATTORNEY _____ TELEPHONE (day) _____

FIRM NAME _____ FAX _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____ (If purchasing for CLE, what state? _____)

Enclosed is my check to NATIONAL LAW FOUNDATION Charge my credit card (**VISA, Discover, MasterCard or AmEx**)

CREDIT CARD INFORMATION: Name on Card _____ Card No. _____

Exp. Date _____ Billing House or PO Box # _____ Billing Zip Code _____ Security Code (3 or 4 digit number) _____

Price includes UPS Ground shipping. For shipping via **expedited Federal Express** at additional charge, circle below.

CIRCLE: overnight or 2nd day CHARGE Federal Express # _____ or my credit card.

E-MAIL NOTICE: To receive update notifications of our seminars and self-study topics by e-mail, provide your e-mail address here:

_____ (All customer information, including your e-mail address, is kept in *strict confidence*)

DYNASTY TRUSTS

• **June 22, 2010** • **2.5 Hours** •

(361)

This course is accredited for CLE credit in these states (and many others) when CDs/DVDs + Course Book are purchased:

- AZ - 2.5 GEN • FL - 3 GEN • MT - 2.5 GEN • OR - 2.5 GEN
- CA - 2.5 GEN • IL - 2.5 GEN • NJ - 3 GEN • PA - 2.5 GEN
- CO - 3 GEN • MO - 3 GEN • OH - 2.5 GEN • WA - 2.5 GEN

Visit our Web site, www.nlfcle.com, for information on CLE requirements in these and other states and a full list of other courses available for CLE credit

2.5-hour DVD and 41-Page Course Book ***\$109**

2.5-hour Audio CDs and 41-Page Course Book ***\$99**

41-Page Course Book **ONLY** **\$49**

***May be used to earn Self-Study CLE credit. See box at left for details.**

Audiotapes and VHS tapes available by special order only – Call 302-656-4757