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LOUIS A. MEZZULLO, ESQUIRE

CIRCULAR 230: WHAT ESTATE PLANNERS NEED TO KNOW

OUTSTANDING!

“Mr. Mezzullo did an outstanding job of explaining Circular 230, which is complicated and very worrisome. His examples were very helpful.”

Why YOU Should Purchase

This **2.1-hour June 20, 2005** presentation gives you a practical and useful explanation of **how** to **comply** with Circular 230 which governs all “covered opinions.” **Every estate planner needs to know what is required.** The **penalties** for noncompliance **are onerous**, including possible censure, suspension or disbarment.

Mr. Mezzullo, a nationally-recognized author and speaker who has decades of experience in private practice, gives you:

- ▶ a **very useful explanation** of how Circular 230 relates to estate planning practices
- ▶ **valuable warnings** about possible traps and mistakes
- ▶ **helpful suggestions** of what to do
- ▶ **practical examples** of how to comply

This is **vitaly important information** for **all** estate planners. Learn about how this leading expert is complying with Circular 230!

LOUIS A. MEZZULLO, ESQ., a partner in the Richmond, Virginia law firm of McGuireWoods LLP, is an excellent speaker and a nationally-recognized expert on estate planning, taxation, and employee benefits. For many years, he has also taught courses on these topics at the University of Richmond Law School. He is a fellow of the American College of Tax Counsel, a Fellow and Regent of the American College of Trusts and Estate Counsel, and listed in *Who's Who In American Law*, *Who's Who In Emerging Leaders* and *The Best Lawyers In America*.

TOPICS

- ✓History of Circular 230
- ✓Covered Opinions
 - transactions covered
 - excluded advice
 - “principal purpose”
 - reliance opinion
 - other types of advice treated as covered opinions
- ✓Compliance
- ✓Best Practices For Tax Attorneys
- ✓Effective Date
- ✓Advisory Committees
- ✓Need For Additional Clarification
- ✓Analyzing a Transaction under Circular 230
- ✓Required Disclosures
- ✓Covered Opinion Requirements
- ✓Suggested Disclosure Statement For Preliminary Advice
- ✓Hypothetical Example



COMPLETE TABLE OF CONTENTS

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with Circular 230**

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✓ **28 Pages**

✓ **Major Headings are:**

- Introduction
- Covered Opinions
- Other Written Advice and Compliance
- Best Practices
- Effective Dates and Creation of Advisory Committees
- Need for Additional Clarification
- Issues for Estate Planning Practitioners
- Analyzing a Transaction under Circular 230
- Estate Planning Hypothetical
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