NEW!

National Law Foundation

www.nlfcle.com

67-Page Course Book, Audio Tapes, Audio CDs, DVDs and Video Tapes of

Live 3.3-Hour February 20, 2007 Presentation

STEVEN G. SIEGEL

VITAL ESTATE PLANNING TOPICS

OUTSTANDING!

"Outstanding analysis, explanation, suggestions and warnings! Very, very useful for my practice."

Why YOU Should Purchase

This **3.3-hour February 20, 2007** presentation gives you a ***useful, practical explanation*** and ***analysis*** of the most important topics in estate planning today. You receive valuable planning and drafting ***suggestions*** and ***warnings***.

- ***useful explanation*** of these vital topics
- ***helpful tips*** on planning
- ***practical suggestions*** on drafting

This detailed **"how-to"** practitioner-oriented program gives you the information you need to properly advise your clients.

ORDER YOUR 67-PAGE COURSE BOOK, AUDIO TAPES, AUDIO CDs, DVDs or VIDEO TAPES TODAY!

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

67-Page Course Book!

✓Ongoing Need For Flexible Planning Solutions
- **title of assets**
- **disclaimers**
- **contingent QTIP trusts**
- **joint revocable trusts**
- **"poorer spouse's funding technique"**
- **preserving IRA spousal rollovers**

✓Dealing With State Death Taxes
- **what states have done**
- **techniques to avoid state death taxes**

✓FLPs And LLCs
- **IRS attacks**
- **advising clients**

✓Penalties On Taxpayers And Appraisers For Valuation Misstatements Are Increased

✓IRS Changes The Rules For Private Annuities
- **Proposed Regs issued October 18, 2006**
- **effective date issues**
- **planning under the new Regs**

✓New Rules And Rulings Affect Retirement Plan Distributions
- **2006 Pension Protection Act allows accounts for nonspousal beneficiaries**
- **Notice 2007-7 issued January 10, 2007**
- **February 13, 2007 IRS Guidance**
- **IRAs payable to trusts: the separate share issue**
- **using retirement plan trusts and QTIP assets**

✓Snapshots Of Several Current Hot Topics
- **aggregation of decedent's interests to create a control premium**
- **"care" as an ascertainable standard**
- **spouses can get a special IRA rollover break**
- **planning opportunities with the "Intentionally Defective Grantor Trust"**

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* **Estates, Gifts, Trusts and Tax Materials** *main page, click the "*Back*" key on your browser.*

67-Page Course Book: Each audio CD, DVD, audio or video tape order comes with a ***FREE*** course book prepared by Mr. Siegel. Alternatively, you may order **just the course book**. Spiral-bound for convenient use, it is **67 pages long** and ***loaded with valuable tips and ideas from Mr. Siegel.***

Recordings of Live Program: The audio tapes, audio CDs, DVDs and VHS video tapes are the unedited recordings of the full 3.3-hour live seminar presented by Mr. Siegel on **February 20, 2007**.

CLE Credits for In-House or Self-Study: National Law Foundation is an accredited CLE provider in **California**, **Florida**, **Washington** and many other states. **The New York State Continuing Legal Education Board** has approved the National Law Foundation as an Accredited Provider of New York CLE for all live and recorded ("non-traditional format") courses produced since August 1, 1997. Attorneys licensed in New York State can earn CLE credit with all National Law Foundation courses for one year from the date of purchase. Purchase the tapes or CDs from this excellent program and **earn CLE Credits by Self-Study.** (Check with your CLE Commission.)

IN A HURRY?

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

Valuable Book!

At least purchase this outstanding, comprehensive **67-page** course book:

✓ **Practical**, **thorough** explanation of the law

✓ **Selected Major Headings** are:

- **Wealth Planning Uncertainty Continues**
- **The Ongoing Need For Flexible Planning Solutions**
- **More Estate Planning Uncertainty – Dealing With State Death Taxes**
- **Family Limited Partnership and LLC Planning: The IRS Attacks Continue And Intensify**
- **Penalties On Tax Payers And Appraisers For Valuation Misstatements Are Increased**
- **IRS Changes the Rules For Private Annuities**
- **New Rules and Rulings Affect Retirement Plan Distributions**
- **Snapshots Of Several Current Hot Topics**
  - **Aggregation of Decedent's Interests to Create a Control Premium**
  - **"Care" as an Ascertainable Standard**
  - **Spouses Can Get a Special IRA Rollover Break**
  - **Planning Opportunities with the "Intentionally Defective Grantor Trust"**

ORDER FORM — 4 *EASY* WAYS TO ORDER:

1. Place your order on our website, **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, MasterCard or American Express ONLY)**, or
4. **FAX this side of the brochure** with credit card charge **(VISA, MasterCard or American Express ONLY)**, 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, MasterCard or AmEx ONLY)**

CREDIT CARD INFORMATION: Exact Name on Card ______________________

Card No. ______________________ Exp. Date ______________

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*)

VITAL ESTATE PLANNING TOPICS

• February 20, 2007 • 3.3 Hours •

☐ 3.3-Hour VHS Video Tapes and 67-Page Course Book	*$129
☐ 3.3-Hour DVDs and 67-Page Course Book	*$129
☐ 3.3-Hour Audio CDs and 67-Page Course Book	*$109
☐ 3.3-Hour Audio Tapes and 67-Page Course Book	*$99
☐ 67-Page Course Book **ONLY**	$59

***May be used to earn Self-Study CLE credit. See box on right.** (273)

This course is accredited for self-study CLE credit in these states when Tapes/DVD/CDs + Course Book are purchased:

• CA - 3.25 GEN	• ME - 3.33 GEN	• NY - 4 GEN
• CO - 4 GEN	• NM - 3.3 GEN	• TX - 3.25 GEN
• FL - 4 GEN	• NV - 3 GEN	• WA - 3.25 GEN

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