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Live 2-Hour December 28, 2010 Presentation
LOUIS A. MEZZULLO, ESQ.



2010 TAX ACT: THE ESTATE, GIFT AND GST PROVISIONS

Why YOU Should Purchase

This 2-hour December 28, 2010 talk by Louis A. Mezzullo, Esquire, gives you a practical explanation and analysis of the estate, gift and generation-skipping provisions of the just-enacted (December 17, 2010) **Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010** (“The Act”).

In addition, Mr. Mezzullo provides useful suggestions for ***planning*** under The Act and valuable recommendations regarding ***redrafting of existing documents***.

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

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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 We Got Here**

- attempts to repeal or modify

✓ **Temporary Estate Tax Relief**

- general
- election to have carryover basis apply
- extension of certain filing deadlines
- portability of unused exemption between spouses
- sunset provisions
- effective dates
- proposals not included

✓ **Planning Under The Act**

- persons dying in 2010
- gifts in 2010
- generation-skipping transfers in 2010
- using the \$5 million gift tax applicable exclusion amount
- portability

✓ **The Effect Of Repeal On Existing Documents**

- interpretation issues
- state law fixes
- effect of retroactive reinstatement of the estate and GST taxes
- drafting issues

✓ **Tax-Free Distributions From Individual Retirement Plans To Charities**

✓ **Dealing With Carryover Basis**

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✓ **40 Pages**

✓ **Major Headings Are:**

• **How Did We Get Here**

-Attempts to Repeal or Modify the Estate and Generation-Skipping Taxes; Enactment of Tax Legislation in 2010

• **Temporary Estate Tax Relief**

-In General; Election To Have Carryover Basis Apply; Extension of Certain Filing; Deadlines; Portability of Unused Exemption Between Spouses; Sunset Provisions; Effective Dates; Proposals Not Included

• **Planning Under Temporary Transfer Tax Relief**

-Persons Dying in 2010; Gifts in 2010; Generation Skipping Transfers in 2010; Using the \$5 Million Gift Tax Applicable Exclusion Amount; Portability

• **The Effect of Repeal on Existing Documents**

-Interpretation Issues; State Law Fixes; Effect of Retroactive Reinstatement of the Estate and GST Taxes; Drafting Issues

• **Tax-Free Distributions From Individual Retirement Plans For Charitable Purposes**

-Introduction; Requirements; Effects of a Qualified Charitable Distribution; Taxpayers Who Will Benefit

• **Dealing with Carryover Basis**

-Carryover Basis Under EGTRRA; Information Returns

• **Other Provisions of the 2010 Tax Relief Act**

-Individual Tax Rate Provisions; Alternative Minimum Tax Relief; Individual Deductions and Credit; Education Benefits; Stock/Bond Provisions; Disaster/Economic Development Incentives; Business Incentives; Social Security Tax Cut; Energy Incentives; Business Tax Relief; GO Zone Disaster Relief



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(377)

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