



ESTATE, GIFT AND TRUST PLANNING UNDER THE 2010 TAX ACT

Why YOU Should Purchase

This 2.5-hour February 22, 2011 program by Steven G. Siegel, a nationally-recognized tax and estate planning expert, provides a short review of the provisions of the **2010 Tax Act** ("Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010") affecting estates, gifts and trusts.

Mr. Siegel then gives a comprehensive, practical analysis and explanation of ***how to plan and draft for estates, gifts and trusts under the 2010 Tax Act***, pointing out important new concepts to consider, traps to avoid and much more.

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

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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

- ✓ The Law For 2010 Before Passage Of The 2010 Tax Act
- ✓ What Was Scheduled To Happen In 2011 Before Passage Of The 2010 Tax Act
- ✓ Major Estate Tax Changes Enacted In The 2010 Tax Act
- ✓ Major Gift Tax Changes Enacted In The 2010 Tax Act
- ✓ Major Generation-Skipping Tax Changes Enacted In The 2010 Tax Act
- ✓ Portability Of The Estate Tax Exemption
- ✓ Formula Clauses
- ✓ General Planning Opportunities
- ✓ Planning Checklist After The 2010 Tax Act
- ✓ Planning For A Possible Reduced Federal Estate Tax Exemption
- ✓ Planning Techniques To Reduce The Size Of An Estate
- ✓ Proposed Changes Not Enacted In The 2010 Tax Act
- ✓ More



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

NOTE: For a more detailed explanation of the 2010 Tax Act provisions affecting estates, gifts and trusts themselves, please see Louis A. Mezzullo's December 2010 program, *2010 Tax Act: The Estates, Gifts And GST Provisions* on every states' listing pages on www.nlfcl.com or www.nfonline.com. Mr. Mezzullo's talk was recorded immediately after passage of the 2010 Tax Act, before practitioners had time to thoroughly consider the planning and drafting effects of the 2010 Tax Act.

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- ✓ 39 Pages
- ✓ Major Headings Are:



- **The 2010 Tax Relief Act Provides Temporary Relief**
 - The Law for 2010 Prior to the 2010 Tax Relief Act
 - What Was Scheduled to Happen in 2010 Before Passage of the 2010 Tax Relief Act?
 - Major Estate Tax Changes Enacted in the 2010 Tax Relief Act
 - Major Gift Tax Changes Enacted in the 2010 Tax Relief Act
 - Major GST Tax Changes Enacted in the 2010 Tax Relief Act
 - Portability of the Estate Tax Exemption
 - State Death Tax Credits and Deductions
- **Concerns in 2011 with Formula Clauses in Wills and Trusts**
 - The Potential Problem with Formula Clauses
 - Planning in 2011 to Address Formulas, Spouses and Children
 - Planning with Defined Value Clauses
 - Use Reverse QTIP Clauses to Maximize GST Planning Opportunities
- **General Planning Opportunities Suggested by the 2010 Tax Relief Act**
- **Planning Checklist After the 2010 Tax Relief Act**
- **Consider Planning for a Possibly Reduced Federal Estate Tax Exclusion**
 - Dividing and Allocating Assets
 - A Flexible Planning Suggestion - The Disclaimer Trust Solution
 - The Contingent QTIP Trust Solution
 - The Joint Revocable Trust Solution
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