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VALUABLE TIPS FOR PLANNING/ DRAFTING UNDER THE 2010 TAX ACT

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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.

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- **effective dates**

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- **using the $5 million gift tax applicable exclusion amount**
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- **effect of retroactive reinstatement of the estate and GST taxes**
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- Dealing with Carryover Basis
- Other Provisions of the 2010 Tax Relief Act
- Transfer Tax Provisions In The Obama Administration's Fiscal Year 2012 Revenue Proposals

NOTE: For a course which is primarily a detailed explanation of the 2010 Tax Act provisions affecting estates, gifts and trusts (with much less on the planning opportunities and pitfalls), please see Louis A. Mezzullo's December 28, 2010 program, *2010 Tax Act: The Estates, Gifts And GST Provisions*, which, like this course, is also listed under "Estate Planning" on course lists for each state at *www.nlfcle.com* & *www.nlfonline.com*. Mr. Mezzullo's December 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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