

NEW!

National Law Foundation
www.nlfcl.com / www.nfonline.com / www.NLFforms.com

29-Page Course Book, Audio CDs, and DVD of

Live 2.1-Hour August 20, 2012 Presentation

STEVEN G. SIEGEL

SUBCHAPTER S CORPORATIONS: USING TRUSTS AS SHAREHOLDERS

Why YOU Should Purchase

The Subchapter S corporation has become a very popular entity choice for closely-held businesses. It might become even more popular as a possible way to reduce the upcoming (in 2013) 3.8% tax on net investment income.

In this 2.1-hour (125 minutes) August 20, 2012 program, Steven G. Siegel, a nationally-recognized tax and estate planning advisor, explains the various types of trusts which may be used to hold Subchapter S stock, why such trusts might want to be used and the advantages and disadvantages of each.

Mr. Siegel – an outstanding speaker and author – provides:

- ▶ helpful tips and suggestions
- ▶ practical examples
- ▶ valuable, concise explanation of this important topic

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

➔ **ORDER YOUR 29-PAGE COURSE BOOK, AUDIO CDs or DVD TODAY!** ⬅

DOWNLOAD

Electing Small Business Trust Form
and/or *Qualified Subchapter S Trust*
at www.NLFforms.com
under the Trusts category

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

- ✓ Introduction And Background
- ✓ Trusts Qualified To Be S Corporation Shareholders
- ✓ Grantor Trusts
- ✓ Deemed Grantor Trusts (Beneficiary-Controlled Trusts)
- ✓ Grantor And Deemed Grantor Trust After The Death Of The Owner
- ✓ Testamentary Trusts
- ✓ Planning With S Corporations And Grantor Trusts
- ✓ Voting Trusts
- ✓ Qualified Subchapter S Trusts (QSSTs)
- ✓ The Electing Small Business Trust (ESBT)
- ✓ Comparison Of QSSTs And ESBTs
- ✓ More

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



This course does not qualify for New York CLE Credit.

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.nlfcl.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 **Estate, Gifts, Trusts and Tax Materials** main page, click the “Back” key on your browser.

IN A HURRY?

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



29-Page Course Book: Each audio CD and DVD order comes with a **FREE** course book. Alternatively, you may order **just the course book**. Spiral-bound for convenient use, it is **29 pages long** and **loaded with Mr. Siegel's valuable tips, ideas and warnings**.

2.1-Hour Audio CDs/DVD: These recordings of the entire program can be used at home or office. Audio CDs are **great for studying while traveling**. The DVD is in color and **perfect for group or individual viewing**.

Recordings of Live Program: The audio CDs and DVD are the unedited recordings of the full 2.1-hour presentation by Mr. Siegel on **August 20, 2012**.

CLE Credits for In-House or Self-Study: National Law Foundation is an accredited CLE provider in **California, Florida, Illinois, New Jersey, Ohio, Oregon, Pennsylvania, Washington** and many other states. Purchase the DVD or CDs from this excellent program and **earn CLE Credits by Self-Study**. (Check with your CLE Commission or visit our Web site, www.nlfcle.com.)

Valuable Book!

At least purchase the outstanding, comprehensive course book Mr. Siegel has prepared:



✓ **29 Pages**

✓ **Major Headings Are:**

- **Introduction**
- **Background**
- **Trusts Qualified to be S Corporation Shareholders**
- **Grantor Trusts**
 - Who is Treated as an S Corporation Shareholder
 - Permitted Beneficiaries
 - Required Elections
- **Deemed Grantor Trusts (Beneficiary-Controlled Trusts)**
- **Grantor and Deemed Grantor Trust after the Death of the Owner**
- **Testamentary Trusts**
- **Planning with S Corporations and Grantor Trusts**
 - Intentionally Defective Grantor Trusts (IDGTs)
 - Can a GRAT Hold S Corporation Stock?
- **Voting Trusts**
- **Qualified Subchapter S Trusts (QSSTs)**
- **The Electing Small Business Trust (ESBT)**
- **Comparison of QSSTs and ESBTs**

IN A HURRY?



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

ORDER FORM — 4 EASY WAYS TO ORDER:

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

CREDIT CARD INFORMATION: Name on Card _____ Card No. _____

Exp. Date _____ Billing House or PO Box # _____ Billing Zip Code _____ Security Code (3 or 4 digit number) _____

Price includes 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*)

SUBCHAPTER S CORPORATIONS: USING TRUSTS AS SHAREHOLDERS

• August 20, 2012 • 2 Hours 5 Minutes •

(405)

This course is accredited or pending for CLE credit in these states (and many others) when CDs/DVD + Course Book are purchased:

- AK - 2 GEN
- FL - 2.5 GEN
- NV - 2 GEN
- OR - 2 GEN
- AZ - 2 GEN
- IL - 2 GEN
- NJ - 2.5 GEN
- PA - 2 GEN
- CA - 2 GEN
- MO - 2.5 GEN
- NM - 2 GEN
- WA - 2 GEN
- CO - 3 GEN
- MT - 2 GEN
- OH - 2 GEN
- WV - 2.5 GEN

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

2.1-hour DVD and 29-Page Course Book ***\$109**

2.1-hour Audio CDs and 29-Page Course Book ***\$99**

29-Page Course Book **ONLY** **\$49**

This course does not qualify for New York CLE Credit

***May be used to earn Self-Study CLE credit. See box at left for details.**