



# PLANNING FOR THE NEW MEDICARE TAXES

## Why YOU Should Purchase

In this February 25, 2013 125-minute presentation, Steven G. Siegel offers a comprehensive explanation of the “*new*” **Medicare taxes** created by the Health Care And Education Reconciliation Act of 2010 (“Obamacare”), which became effective on January 1, 2013. Very importantly, he provides *practical* and *valuable suggestions* of how to plan in order to try to eliminate or reduce these taxes.

Mr. Siegel, a nationally-recognized tax and estate planning adviser and also author of *The Siegel Post*, which is located at [www.NLFforms.com](http://www.NLFforms.com), provides:

▶ *helpful tips*

▶ *practical drafting suggestions*

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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

- ✓ Introduction To The New Taxes
- ✓ The New 0.9% Increased Medicare Tax On High Earners
- ✓ The New 3.8% Medicare Net Investment Income Tax
  - proposed Treasury Regulations
  - net investment income determination
  - will cause a huge shift in tax planning
  - application to the income of trusts and estates
  - understanding the modified adjusted gross income requirement
  - understand the applicable threshold amounts
  - issues likely to be disputed: the passive vs. the active income issues, including the tests for both individuals and trusts and estates
- ✓ Planning Considerations For The Medicare Taxes On Earnings And Investment Income
- ✓ Suggestions Of MAGI And Net Investment Income Reduction Planning For 2013 And Beyond
- ✓ “Larger” Planning Strategies To Reduce Net Investment Income
  - is the S corporation best suited for Medicare tax planning?
  - use of QSSTs and ESBTs
  - convert passive to active activities
  - use the grouping election
  - special concerns in connection with rental activities
- ✓ Planning Considerations And Strategies For Trusts And Estates

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## COMPLETE TABLE OF CONTENTS

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



- ✓ **30 Pages**
- ✓ **Major Headings Are:**
  - **Increased Medicare Tax on High Income Earners – The “Additional Medicare Tax”**
  - **Expansion of Medicare Tax to Net Investment Income**
    - Introduction – Overview – Taxation of Individuals
    - Application of the Medicare Tax on Investment
  - **Understanding the Modified Adjusted Gross Income Requirement**
  - **Understand the Applicable Threshold Amounts**
  - **Issues Likely to Be Disputed – The Passive vs. Active Income Issues**
  - **Planning Considerations for the Medicare Taxes on Earnings and Investment Income**
    - General Planning Strategies
    - Strategies to Reduce MAGI
  - **Suggested MAGI and Net Investment Income Reduction Planning for 2013 and Beyond**
  - **“Larger” Planning Strategies to Reduce Net Investment Income**
  - **Planning Considerations and Strategies for Trusts and Estates**

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• **February 25, 2013** • **2 Hours 5 Minutes** •

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