



## Estate Planning Tools & Techniques Self-Study Webinar (10 Hours)

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Self Study Webcast  
Dec 20 - Dec 21

### Overview:

If you have estate planning clients, you may already be aware that estate tax laws are complicated and subject to change. This targeted self-study webinar explores the tools used by many experts to address estate planning challenges and provides you with:

- An explanation of the most widely used sophisticated estate planning techniques used by experts to minimize estate and gift taxes
- How to identify and avoid common mistakes in sophisticated estate plans
- Checklists, practice aids and samples of relevant documents to help you assist your clients in attaining their estate planning goals

### Objective:

To guide CPAs and other tax practitioners through complex estate planning issues and strategies designed to maximize tax-saving opportunities. The self-study webinar will provide you with a level of comfort when advising on the use of proven tools and techniques for reducing estate and gift taxes to the lowest amount allowable under the law, consistent with the client's overall goals.

[Detailed Learning Objectives](#) [1]

### Emphasis:

- Brief review of estate and gift tax law, including up-to-the-minute developments in legislation and court and IRS positions
- Planning techniques to handle the latest approaches to:
  - Marital deduction trusts
  - Irrevocable life insurance trusts
  - Annual exclusion giving
  - Charitable trust giving
  - Estate freezes
  - Buy/sell agreements
  - Family limited partnerships
- Marketing estate planning services

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Identify the responsibilities of a grantor trust.

Identify the RULIR election regarding income attributable to a grantor's taxable income.

Recognize the consequences under which family limited partnerships may arise.

Identify the factors that qualify an estate for family limited partnerships.

Recognize the consequences under which qualified plans or family limited partnerships may arise.

Recognize the factors for qualification of a charitable interest in property.

Identify the rules and factors for qualification of a donor advised fund (DAF).

Identify the restrictions applicable to a transfer to a DAF account.

Recognize potential disadvantages of DAFs to estate planning.

Identify the conditions DAFs must satisfy to qualify for tax treatment.

Recognize the factors for qualification of an irrevocable life insurance trust (ILIT).

Identify the consequences under an ILIT planning trust to income taxes on death and on assets.

Identify potential risks with the use of an ILIT in estate planning.

Identify common characteristics of life insurance agreements.

Recognize when life insurance is considered when using life insurance in estate planning.

Recognize the tax consequences of the use of life insurance in estate planning.

Identify various entities involved in estate planning and ILITs.

Identify how to determine an estate's liability under estate tax under RULIR and an irrevocable life insurance trust (ILIT).

Identify the tax treatment of income generated by ILITs and distributions.

Recognize the tax consequences of the use of an ILIT in estate planning.

Recognize the agreement under the use of a disclaimer that requires the grantor to sign the "grantor" form.

Identify various entities involved in estate planning and ILITs.

## BottomPrerequisite:

*Estate Planning: An Overview* or equivalent.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Intermediate.

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**Links:**

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)