

ALL ABOUT BASIS PLANNING FOR TRUST AND ESTATE PLANNERS

First Run Broadcast: April 5, 2017

Live Replay: January 8, 2018

1:00 p.m. E.T./12:00 p.m. C.T./11:00 a.m. M.T./10:00 a.m. P.T. **(60 minutes)**

For most clients, income tax will have a far greater financial impact on a client's estate than estate or gift taxes. The taxability of client assets depends in large part on the basis the client has in those assets. An asset's basis depends on how it was acquired – by purchase, gift, or inheritance. Basis can be stepped up (or down) to fair market value or given a carryover basis, all depending on the timing and nature of the transfer. These transfers and the character of the underlying assets provides substantial planning opportunities for clients – and, crucially, cause to revisit existing trust and estate plans based on wider applicability of the estate tax. This program will provide you with a practical guide to income tax basis planning for trust and estate clients.

- Importance of basis planning to many clients as estate tax recedes
- Basis fundamentals for purchased assets v. gifted assets v. inherited assets
- *Inter vivos* and post-mortem planning opportunities to optimize basis
- Evaluating asset types to determine practical tax and financial consequences of basis planning
- How trust planning can create adverse basis consequences – credit shelter trusts and more
- Revising trust and estate plans to optimize basis planning

Speaker:

Daniel L. Daniels is a partner in the Greenwich, Connecticut office of Wiggin and Dana, LLP, where his practice focuses on representing business owners, corporate executives and other wealthy individuals and their families. A Fellow of the American College of Trust and Estate Counsel, he is listed in “The Best Lawyers in America,” and has been named by “Worth” magazine as one of the Top 100 Lawyers in the United States representing affluent individuals. Mr. Daniels is co-author of a monthly column in “Trusts and Estates” magazine. Mr. Daniels received his A.B., *summa cum laude*, from Dartmouth College and received his J.D., with honors, from Harvard Law School.

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**All About Basis Planning for Trust & Estate Planners
Teleseminar
January 8, 2018
1:00PM - 2:00PM
1.0 MCLE GENERAL CREDITS**

VBA Members \$75
Non-VBA Members \$115

NO REFUNDS AFTER January 1, 2018

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Sponsor: Vermont Bar Association

Date: January 8, 2018

Seminar Title: All About Basis Planning for Trust & Estate Planners

Location: Teleseminar - LIVE

Credits: 1.0 MCLE General Credit

Program Minutes: 60 General

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