

ABCS OF CHOOSING & DRAFTING THE RIGHT TRUST FOR CLIENT GOALS, PART 1 & PART 2

First Run Broadcast: January 30 & 31, 2018

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

Counseling clients about choosing the right trust for their goals is a formidable task of helping them identify what's truly important to them and then guiding them through an alphabet soup of alternatives, each of which poses tradeoffs. Some trusts are flexible and offer no tax benefits; others offer substantial tax savings at the cost of control and flexibility. These and a multitude of other tradeoffs are also complicated by the new tax law which alters the estate and gift tax regime. But getting the choice right is essential because altering a trust, particularly post-mortem, can be extremely difficult, costly, and produce unforeseen consequences. This program will provide you with a framework for assessing the different trust alternatives and decision-tree for determining which is best for your client's specific circumstances.

Day 1 – January 30, 2018:

- Choosing the right trust for client goals – tax savings, protecting assets from claimants, providing for family, charitable giving
- Counseling clients about decision points in choosing the right trust
- Important non-estate tax considerations in trust selection
- Revocable v. irrevocable trusts – flexibility v. tax benefits
- Use of self-settled trusts to shield assets from claims of creditors and others

Day 2 – January 31, 2018:

- Role of special purpose trusts – Special Needs Trusts, credit shelter trusts, and insurance trusts
- Charitable giving alternatives – charitable remainder trusts and charitable lead trusts
- Issues related to the Generation Skipping Transfer Tax and portability
- Integration of trust plans with larger estate plans

Speakers:

Missia H. Vaselaney is a partner in the Cleveland office of Taft, Stettinius & Hollister, LLP, where her practice focuses on estate planning for individuals and businesses. She also represents clients before federal and state taxing authorities. Ms. Vaselaney is a member of the American Institute of Certified Public Accountants and has been a member of the Steering Committee for AICPA's National Advanced Estate Planning Conference since 2001. Ms. Vaselaney received her B.A. from the University of Dayton and her J.D. from the Cleveland-Marshall College of Law.

Michael Sneeringer an attorney in the Naples, Florida office of Porter Wright Morris & Arthur LLP, where his practice focuses on trust and estate planning, probate administration, asset protection planning, and tax law. He has served as vice chair of the asset protection planning committee of the ABA's Real Property, Trust and Estate Section and is an official reporter of the

Heckerling Institute. Mr. Sneeringer received his B.A. from Washington & Jefferson College, his J.D., *cum laude*, St. Thomas University School of Law, and his LL.M. from the University of Miami School of Law.

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**ABCs of Choosing & Drafting the Right Trust for Client Goals, Part 1
Teleseminar
January 30, 2018
1:00PM - 2:00PM
1.0 MCLE GENERAL CREDITS**

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

NO REFUNDS AFTER January 23, 2018

PAYMENT METHOD:

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**ABCs of Choosing & Drafting the Right Trust for Client Goals, Part 2
Teleseminar
January 31, 2018
1:00PM - 2:00PM
1.0 MCLE GENERAL CREDITS**

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

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Sponsor: Vermont Bar Association

Date: January 30, 2018

Seminar Title: ABCs of Choosing & Drafting the Right Trust for Client Goals, Part 1

Location: Teleseminar - LIVE

Credits: 1.0 MCLE General Credit

Program Minutes: 60 General

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CERTIFICATE OF ATTENDANCE

Please note: This form is for your records in the event you are audited

Sponsor: Vermont Bar Association

Date: January 31, 2018

Seminar Title: ABCs of Choosing & Drafting the Right Trust for Client Goals, Part 2

Location: Teleseminar - LIVE

Credits: 1.0 MCLE General Credit

Program Minutes: 60 General

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