SEMINAR

Income Taxation of Estates & Trusts: MCLE BasicsPlus!®

A comprehensive guide to income taxation of simple and complex trusts

This two-day course provides a complete and essential framework on tax considerations when drafting trusts. Experienced panelists focus on the sections of the Internal Revenue Code and regulations therein which deal with the taxation of trusts and guide you through different types of trusts, trustee powers, computation of income, and basic taxation. This course provides the attorney who has recently decided to concentrate practice in probate and estate planning with a formidable foundation in income taxation of trusts. You emerge with definitive knowledge of income taxation trusts and the tools to effectively counsel your clients.

Agenda

- Federal Income Taxation of Simple and Complex Trusts
- Computation of Net Taxable Income and Credits by Trusts, Estates, or Beneficiaries
- Massachusetts Income Taxation of Estate Trusts
- Foreign Trusts, Trusts for S-Corporation Stock, and Special Trusts
- Powers of Appointment, Powers of Withdrawal, and Trustee Powers
- Grantor Trusts

Faculty

Kenneth P. Brier, Esq., *Brier, Marandett & Rossetti LLP, Needham,* Chair
Luke C. Bean, Esq., *Rico, Murphy, Diamond & Bean LLP, Natick*
Kevin M. Ellis, Esq., *Hemenway & Barnes LLP, Boston*
Jennifer Z. Flanagan, Esq., *Vacovec, Mayotte & Singer LLP, Newton*
Eric P. Hayes, Esq., *Goodwin Procter LLP, Boston*
Anne Katsas, Esq., *Vice President & Trust Counsel, Fiduciary Trust Company, Boston*
Ruth A. Mattson, Esq., *Verrill Dana LLP, Boston*
Patricia Schatzlein Smock, Esq., *Vice President & Trust Counsel, Fiduciary Trust Company, Boston*

Dates & Locations

Register at www.mcle.org

BOSTON
Monday, October 17, &
Tuesday, October 18, 2022
9:30 am–4:30 pm
MCLE Conference Center,
10 Winter Place, Via Winter Street
Program Number: 2230035P01

LIVE WEBCAST
Monday, October 17, &
Tuesday, October 18, 2022
9:30 am–4:30 pm
Program Number: 2230035WBC

REBROADCAST CC
Tuesday, November 1, &
Wednesday, November 2, 2022
9:30 am–4:30 pm
Program Number: 2230035RBC

REBROADCAST CC
Wednesday, November 9, &
Thursday, November 10, 2022
9:30 am–4:30 pm
Program Number: 2230035RB1

ON DEMAND WEBCAST CC
View after Thursday, November 10, 2022
Program Number: 2230035WBA

Tuition *(includes written materials)*

- $295
- $265.50 MCLE Sponsor Members
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Materials

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Also, there is no need to take extensive notes. Two weeks after the live webcast, all registrants receive a link to a verbatim transcript and audio and videorecordings of this program.

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  - 6-10 250
  - 11-25 500
  - 26-75 . . . 1,000
  - 76-150 . . . . $ 2,500
  - 151-250 3,500
  - 251+ 4,500

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