

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 of trusts and the key tools needed 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 Estates and 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., *Mirick, O'Connell, DeMallie & Lougee LLP, Worcester*

Eric P. Hayes, Esq., *Goodwin Procter LLP, Boston*

Anne Katsas, Esq., *Vice President & Trust Counsel, Fiduciary Trust Company, Boston*

Patricia Schatzlein Smock, Esq., *Vice President & Trust Counsel, Fiduciary Trust Company, Boston*

Molly R. Soiffer, Esq., *Bove & Langa, PC, Boston*

Dates & Location

Register at www.mcle.org

LIVE WEBCAST

Wednesday, November 20, &
Thursday, November 21, 2024
9:30 am–4:30 pm
Program # 2250062WBC

REBROADCAST

Thursday, December 5, &
Friday, December 6, 2024
9:30 am–4:30 pm
Program #: 2250062RB1

REBROADCAST

Monday, December 16, &
Tuesday, December 17, 2024
9:30 am–4:30 pm
Program # 2250062RB2

ON DEMAND WEBCAST

View after Tuesday, December 17, 2024
Program # 2250062WBA

Tuition *(includes written materials)*

- \$295
- \$265.50 MCLE Members
- \$147.50 New Lawyers admitted to law practice within 5 years, Pending Admittees, Law Students, and Paralegals
- **FREE** for MCLE OnlinePass Subscribers

To apply for a need-based scholarship, email scholarships@mcle.org.

Materials

Preparing Fiduciary Income, Gift, and Estate Tax Returns ebook, plus speaker materials

- E-materials link emailed upon registration
- Transcript & videorecording emailed 2 weeks post-program

CLE Credits

Earn up to 12 CLE credits



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