

Powers of Appointment and Other Trust Techniques to Selectively Increase Basis

Tuesday, June 19, 2018

1:00 PM – 2:30 PM Eastern | 12:00 PM – 1:30 PM Central | 11:00 AM – 12:30 PM Mountain | 10:00 AM – 11:30 AM Pacific

PROGRAM INFORMATION

This program will focus on novel and lesser known basis increasing strategies for trusts, including the use of powers of appointment granted to beneficiaries and other powers granted to settlors, with a focus on adapting estate and trust planning to valuation and estate tax uncertainties (including the 2025/2026 "cliff") while retaining the maximum income tax benefit.

Our panelists will discuss:

- Income tax effects of powers of appointment, including formula powers, after-granted powers
- Selectively causing inclusion in the settlor's estate and "toggling" via IRC 2038 powers
- Comparing various techniques to cause inclusion in the estate of the first spouse to die, including a grantor-retained interest step-up trust, grantor-retained optimal basis increase trust

SPEAKERS:

Austin Bramwell

Milbank, Tweed, Hadley & McCloy LLP – New York, NY

Edwin P. Morrow III

U.S. Bank Private Wealth Management – Cincinnati, OH

Speakers and topics are subject to change.

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REGISTRATION & CLE INFORMATION

TUITION/FEES*

\$95 RPTE Section Members
\$150 ABA & Synergy Summit Members
\$175 General Public
\$75 Additional registrants/same phone line
FREE Law Students**

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UNABLE TO PARTICIPATE?

This program will be available on audio CD and MP3. Order from the ABA Web Store: <http://apps.americanbar.org/abastore/index.cfm> (search by program title or keyword).

ALL PARTICIPANTS MUST REGISTER

Cancellations and requests for refunds will be honored on the following basis: Two business days or more, 100% refund; one business day or less, 100% refund minus the \$25 administrative fee. Substitute registrants are welcome. The ABA will seek 1.5 hours of CLE credit in 60-minute states and 1.8 hours of CLE credit in 50-minute states in states accrediting ABA live webinars and teleconferences.* Credit hours granted are subject to each state's approval and credit rounding rules. NY-licensed attorneys: This non-transitional CLE program has been approved for newly admitted and experienced NY-licensed attorneys in accordance with the requirements of the New York State CLE Board for 1.5 New York CLE credits.

* Scholarship applications are available upon request.

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