

Estate & Gift Tax Planning-The Basics ©

Objective: This course will provide an excellent overview of how the federal estate and gift tax is computed. Numerous planning opportunities will also be highlighted.

Learning objectives:

- Explain in detail the federal estate tax rules
- Describe what is included in the gross estate
- List the estate tax deductions
- Explain various ways to qualify for the marital deduction
- Describe how to take best advantage of exclusions and exemptions
- Note the alternate valuation date rules
- Explain in detail the gift tax rules
- State the tax return deadlines and filing requirements
- Note the lessons to be learned from court cases and IRS rulings

CPE: 4 hours

Level: Basic

Category: Tax

Prerequisites: None

Instructor: Dennis J. Gerschick

Code: EGTB