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"The presentation greatly enhanced the level of my knowledge so far about trusts and estates. The checklists and examples were very useful.
— Anna Kovalev, CPA; Van Nuys, CA

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Tax strategies to maximize retirement income Plus trust elections to minimize tax

Spidell's 2019 Trust and Retirement Planning Seminar

IRA planning: before and after death

Presented by: Larry Pon, CPA/PFS, CFP, EA, USTCP, AEP

- Maximize tax benefits of the RMD — when to postpone that first distribution
- Get penalty relief for a missed RMD
- Don't be surprised by deadlines pertaining to a decedent's IRA
- See how to handle IRAs when a trust is the beneficiary

Pension and retirement plans

Presented by: Lynn Freer, EA

- Select the best plan for your client
- See how an employer can contribute more for himself or herself than for employees — legally
- Use an amazing tax planning strategy for the year(s) before and after the sale of the business
- Compare Solo(k), SEP, Simple
- See how an employee over 70 years old can continue to contribute and take RMDs

Take advantage of 1041 elections

Presented by: Claudia Hill, EA, MBA

- Dig deep into the benefits of the IRC §645 election
- Consider the election to recognize gain or loss on a distribution in kind
- See when and why a trust or an estate might use the 65-day election
- Consider electing to include net capital gain in investment income
- Learn about the election to have a qualified funeral trust taxed to the individual or a trust
- Get clear on the due dates for making the available elections

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Your speakers:

Lynn Freer, EA
Lynn "Ms. California Tax" Freer is President of Spidell Publishing, Inc.® She works closely with all state tax agencies and is often consulted for input on policy decisions. She always has the inside information on what's happening at the state level because she devotes herself full time to analyzing, writing about, and teaching California tax law and procedures. Lynn speaks at Spidell's annual Federal and California Tax Update Seminars, as well as many other seminars and webinars.

Claudia Hill, EA, MBA
Claudia Hill is an Enrolled Agent, nationally recognized tax professional and frequent lecturer on taxation of individuals, tax planning, and representation before the IRS. She is editor-in-chief of the CCH, Inc. *Journal of Tax Practice & Procedure* and a frequent presenter for Enrolled Agents, CPAs, and other tax-related organizations including the IRS. She continues to maintain an active tax practice in Cupertino, California.

Larry Pon, CPA/PFS, CFP, EA, USTCP, AEP
Larry Pon is a Certified Public Accountant, Personal Financial Specialist, Certified Financial Planner, Enrolled Agent, United States Tax Court Practitioner, and Accredited Estate Planner in Redwood City, California. He has been in practice since 1986 and enjoys helping his clients reach their financial goals. He frequently speaks on tax and financial planning topics. Larry received his BS in Business Administration with emphases in Accounting and Finance from the University of California, Berkeley and MS in Taxation from Golden Gate University in San Francisco.

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"Very good and practical course. It is not easy to get through all the material and retain the interest of the audience, but they pace it pretty well. Drum roll, please!"

— Daniel McGonagle, EA; Los Angeles, CA

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Spidell's 2019 Trust and Retirement Planning Seminar:

City	Day	Date	Location
San Diego	Monday	October 21, 2019	San Diego Scottish Rite Event Center
Burbank	Wednesday	October 23, 2019	Pickwick Gardens Conference Center
San Jose	Monday	October 28, 2019	Holiday Inn San Jose — Silicon Valley
South San Francisco	Tuesday	October 29, 2019	South San Francisco Conference Center
Sacramento	Wednesday	October 30, 2019	Crowne Plaza Northeast
Garden Grove	Thursday	October 31, 2019	Great Wolf Lodge Garden Grove

Live Webinar *(2 days: 8:30 a.m. to Noon PT)*	**On-Demand Webinar**
Early November 2019 (Date TBA)	Available one week after live webinar

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Designation	CPE Hours
CPA and CFP	8 Tax
EA	8 Federal Tax
CRTP (CTEC)	8 Federal Tax
CA Attorney	6.75 General MCLE

This seminar is designed to meet the requirements for 8 hours of continuing education for CPAs and CFPs; up to 8 federal tax hours for EAs and CRTPs; and up to 6.75 hours of General MCLE credit for attorneys. *CFPs do not receive credit for the webinar versions of this course.*

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