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| **Presentation** | **Topic and Description** |
| 1 | **Estate & Trust Income Tax Planning: Trips, Traps, and Opportunities**Traditionally, the primary tax focus of estate planning has been in the minimization of transfer tax costs. With an estate and trust reaching the highest income tax rate at income above $13,050 in 2021, income tax planning for estates and trusts is more important than ever. This presentation will discuss a potpourri of tax planning opportunities and traps for tax and financial advisors. |
| 2 | **Business Succession Planning: Why the Family Business Fails**With an estimated 12% of family businesses surviving to the 3rd generation, the passage of the family business from one generation to the next is an uphill battle. From taxes to family conflict to divorce to poor governance, this presentation will discuss the minefield of issues facing the family business and a number of potential solutions to increase the odds of survival.  |
| 3 | **Tax Basis Planning: Traps and Opportunities**With an estimated 1 out of 1,000 estates expected to owe an estate tax in 2021, income tax planning will trump estate tax planning for the majority of our clients. From unwinding prior gifts to exercising a power of substitution to positioning assets for an optimal step-up, this presentation will discuss a potpourri of tax planning opportunities and traps for tax and financial advisors.  |
| 4 | **Tax Reform: Practical Planning Steps**This presentation will provide an overview of the proposed tax law changes and the potential impact on your clients. It will provide a variety of steps that can be taken prior to year-end to preserve flexibility and prevent unexpected tax consequences. |