CANNON FINANCIAL INSTITUTE

# Trust Tax I, II, III

## COURSES

## LOCATIONS

South Bend, IN

REGISTER

COURSES

## Curriculum

**TRUST TAX I**
**Funding of Trusts**
**Income Taxation of Trusts, Estates and the Beneficiaries**
**Post-mortem Tax Planning Overview**
**Grantor Trusts**
**Transfer Tax**
**Introduction to Generation Skipping Transfer Tax Workshop**
**Introduction to Estate and Gift Tax**
**Charitable Remainder and Lead Trusts**
**Throwback Rules**
**Fiduciary Income Tax Workshop**

**TRUST TAX II**
**Charitable Trusts and Private Foundations**
**Gift and Estate Taxation**
**Selected Problems and Case Studies**
- Post-mortem Tax Planning
- Fiduciary Income Taxation

**Handling a Tax Audit**
**Tax Litigation/Appeals Rights**
**Tax Compliance**
**Current Issues and Tax Law Changes**
**Decedent's Final Return**
**Generation Skipping Transfer Tax**
**Estate Planning**
**Tax Research**
**Issues in Fiduciary Taxation**

**TRUST TAX III**
**Gift, Estate and Generation Skipping Tax Workshop**
**Estate Planning Advanced Issues**
**Distribution Taxation**
**Fiduciary Income Tax Advanced Issues**
**Advanced Generation Skipping Tax Policies and Procedures**
**Chapter 14, Special Valuation Rules**
**Expanded Tax Problems and Case Studies**
- Review of Legal Documents
- Advanced Post-mortem Tax Planning
- Funding - Rev Proc 64-19
- Excise Tax on Excess Retirement Accumulations

**Update on Current Issues and Law Changes**

Trust Tax School provides comprehensive coverage of Trust Tax related matters including fiduciary income taxation, gift and estate taxation and generation skipping transfer tax. It also provides information on topics such as estate planning, and the types and uses of trusts and document analysis.

Extensive use of both class discussion and hands-on exercises reinforce the learning experience. Participants will gain practical and relevant current tax information, which they will be able to apply immediately in their jobs.

## Who Should Attend

- Trust Tax Administrators
- Trust New Business Officers
- Personal Trust Administrators
- Probate Administrators
- Accountants
- Tax Attorneys and Paralegals

## Key Benefits

- Learn and understand the latest federal fiduciary tax laws and returns
- Learn and understand the latest federal estate and gift tax laws and returns
- Prepare fiduciary, estate, gift and generation skipping tax returns
- Learn the latest planning techniques under current tax laws
- Return to your trust department with enhanced technical skills for immediate application

## Class Schedule

Registration and orientation take place on Sunday afternoon and classes begin on Monday at 8:00 AM. Classes end with a comprehensive exam on Saturday morning. Attendance is mandatory at all sessions.

## Faculty


**Daniel A. Smith**
Executive Vice President and
Director of Personal Trust Services
Cannon Financial Institute
St. Augustine, FL

**D. Randy Jones**
Certified Public Accountant
Brevard, NC