



# 2026

## Estate Planning Teleconference

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# 2026 Estate Planning Teleconference Series

**January 20, 2026:**

## **Estate Planning Under the “One Big Beautiful Bill Act”**

Whether you think H.R. 1, informally known as the “One Big Beautiful Bill Act,” is beautiful or ugly, it has significant implications for estate planning. Among other features, the inflation-indexed basic exclusion amount, doubled in the 2017 Tax Cuts and Jobs Act (“TCJA”), has become \$15 million, with continued indexing, and no longer has an expiration date. Likewise, the top marginal income tax rate of 37%, introduced in the TCJA, is now permanent. The deduction for state and local income taxes is increased from \$10,000 to \$40,000, subject to phase-out and sunset provisions. Benefits related to qualified small business stock (“QSBS”) are expanded. In this program, we’ll explore what matters most to estate planners, including:

- Working with an historically high basic exclusion amount and GST exemption no longer scheduled to be reduced
- Enhanced uses for nongrantor trusts
- Taking advantage of new QSBS rules and qualified business income provisions
- Considerations impacting qualified opportunity zone investments

**March 24, 2026:**

## **The Role of Life Insurance in Estate Planning**

Life insurance is an enigma, and much misunderstood, in the estate planning world. Some clients (and their advisors) love it; others hate it. In any event, the thoughtful approach to life insurance is that it is neither the solution to be uncritically accepted for all estate planning needs, nor should it be irrationally avoided in all situations. In sum, it has its place. In this webinar, we will address various aspects of life insurance in estate planning, including the following:

- Different types of life insurance
- Numerous purposes for life insurance in a variety of contexts
- Structuring ownership arrangements and beneficiary designations
- Selected tax consequences resulting from policy transfers and receipt of proceeds
- Life insurance trust administration challenges

**May 19, 2026:**

## **Trust Administration Challenges Faced by 21st Century Trustees**

Trust instruments contain provisions conferring investment and distribution discretion on the Trustee and defining the extent of that discretion. The Trustee interpreting and implementing the trust instrument must engage in a delicate balancing of the intentions of the settlor and the current and anticipated future circumstances of the beneficiaries. In this webinar, we will discuss the following important issues that seem to arise with increasing frequency in trust administration:

- Loans to beneficiaries
- Administration of trusts for beneficiaries dealing with addiction
- Balancing investment performance with beneficiaries’ needs
- Steps to mitigate risks

**February 17, 2026:**

## **Brave New World – Estate Planning with Digital Assets**

The deployment and use of so-called digital assets continues to proliferate at supersonic speed. Virtually anyone who uses a computer or a smart phone has digital assets whether he or she recognizes them as such or not. Some digital assets are just items or information that may have intangible value to the owner and his or her family members but no monetary value. Other digital assets, such as cryptocurrency or the “key” to gain access to cryptocurrency, may have tremendous monetary value. A fiduciary in the 21st century must be prepared to recognize and handle digital assets. In this webinar, we will take a close look at the following:

- What are digital assets?
- Contractual provisions imposed by electronic services providers
- Estate planning document provisions to enable accessing and handling digital assets
- Impact of applicable laws including the Revised Uniform Fiduciary Access to Digital Assets Act

**April 21, 2026:**

## **The Ins and Outs of Gifts Not Subject to Gift Tax**

Nontaxable gifts may be an attractive component of a comprehensive estate plan. Structured properly, nontaxable gifts facilitate moving value out of the donor’s eventual taxable estate without erosion of the donor’s estate and gift tax basic exclusion amount or GST exemption. The simplest type of nontaxable gifts is an outright gift of cash, directly to the target donee, within the amount of the gift tax annual exclusion. However, gifts in trust or gifts of certain types of assets can be problematic. In this webinar, we’ll introduce and evaluate the following topics:

- Gifts in trust and gifts through Uniform Transfers to Minors Act custodianships
- Internal Revenue Code Section 529 plans and Section 530 (“Coverdell”) education savings accounts
- Gifts of certain types of assets that may flunk the present interest test
- Best design of “Crummey” withdrawal powers
- Generation-skipping transfer tax issues

**June 23, 2026:**

## **Estate Planning and Administration Professionals in the Dock (Ethics)**

The world of estate planning and trust administration is fraught with a variety of landmines, and only the diligent can detect and avoid them consistently. An estate planning professional’s behavior and performance may be judged unethical or even illegal in a given circumstance even if he or she is exceptionally knowledgeable about the substantive law. In this webinar, we will delve into the following issues and concerns to which both lawyers and fiduciaries would be well advised to pay close attention:

- Duty to file amended tax returns
- Recognizing and avoiding tax return preparer penalties
- Hazards a lawyer may encounter in representing Co-Trustees or a Trustee and beneficiaries
- Lawyer’s duties to a client after active representation has terminated

**July 21, 2026:**

### **Valuation and Gross Estate Inclusion Issues**

The IRS and the judiciary continue to generate considerable traffic in evaluating and ruling on matters of interest to estate planners and professionals who administer estates and trusts. Particularly active areas of developing law over the past few years have been the valuation of property potentially subject to gift or estate tax and determining what assets are properly includable in a decedent's gross estate. This webinar will explore a number of cases and rulings addressing the following:

- Continuing expanded reach of Internal Revenue Code Section 2036(a)
- "Tax-Affecting" in valuation of pass-through entity equity
- The specter of "double inclusion" in the gross estate
- Misapplication of willing buyer-willing seller standard, lack of marketability discount and net asset method of valuation

**September 15, 2026:**

### **Resolving Trust Disputes Without Going to the Mat**

A poorly conceived or sloppily designed estate plan can actually cause more problems than it solves. Fortunately, under the laws of most jurisdictions, various judicial and non-judicial options exist with which to remedy estate planning problems after-the-fact. A well-rounded estate planner not only needs to know how to create a high-quality estate plan that addresses a client's needs but also should be facile with available methods to repair broken estate plans. This webinar will focus on the following:

- Using virtual representation
- Beneficiary waivers, consents and releases
- Trust modifications, premature terminations and decanting
- Construing or reforming governing instrument language
- Identifying and avoiding adverse tax consequences in settling trust disputes

**November 17, 2026:**

### **Qualified Retirement Plans and IRAs – Planning Under SECURE 2.0 Act of 2022 and 2024 Final Regulations**

Many of our clients have sizable accumulations in qualified retirement plans and IRAs. This is a unique type of asset that presents potential opportunities and difficulties in the estate planning context. The ultimate beneficial objective is to maintain as much of the plan or IRA intact for as long as possible – in order to maximize income tax-deferred investment return – while preserving as much dispositive flexibility as possible. This quest is often elusive. We will address in this webinar the following critical components of this estate planning subspecialty:

- Determining required beginning date, required minimum distributions and designated beneficiaries
- Features of conduit trusts, accumulation trusts and applicable multi-beneficiary trusts
- Powers of appointment and trust modifications (or potential for trust modifications)
- Taking maximum advantage of special rules available only to an employee/participant's spouse
- Avoiding penalties applicable to qualified plans and IRAs

**August 18, 2026:**

### **Tales from the Crypt (Constitution Avenue): IRS Tools and Tactics to Collect a Delinquent Tax Liability**

The federal government has overarching powers to collect tax debts that far surpass the collection mechanisms available to ordinary creditors. Knowing what these powers are and how they may be deployed is important not only when embroiled in an audit or collection proceeding but also when considering certain fiduciary transactions such as a sale of trust property or a distribution to a beneficiary. In this webinar, we will zero in on the following:

- Estate, gift and income tax liens
- Transferee liability
- Personal liability of fiduciaries
- Tax penalties

**October 20, 2026:**

### **Best Designs for the Exercise of Discretion by a Trustee**

The heart of trust administration is the Trustee's thoughtful exercise of discretion. Clients and their estate planners rely heavily on the core concept that Trustees will follow carefully applicable trust law and parameters established in the governing instrument in making subjective decisions that will promote the best interests of the beneficiaries. In this webinar, we will examine various options for conferring fiduciary discretion consistent with the client's objectives and good practice, including the following:

- Designing discretionary distribution language
- Incentive trust approaches
- Language that confers appropriate investment flexibility on the Trustee
- Drafting and defending reliance on exculpatory clauses

**December 8, 2026:**

### **Ethics Dilemmas Arising in Various Joint Representation Scenarios**

Concurrent representation of multiple parties may give rise to a host of ethics-related issues. Chief among them are potential conflicting interests and the need to respect barriers between or among clients regarding information they rightfully consider personal and confidential. When these issues are or become insurmountable, declining or removing oneself from a problematic engagement may be the only viable path. There are circumstances, however, in which serving multiple clients in the same engagement, or related engagements, is not only inoffensive but is, in fact, beneficial for all concerned. Among the topics and matters that will receive our focused attention in this webinar are the following:

- Relevant Model Rules of Professional Conduct
- Identifying and navigating conflicts of interest
- Confidentiality conundrums
- Deep dive into engagement letters

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## Getting Started

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## Need More Information?

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## Meet Your Teleconference Host: Renowned Attorney, Charles (Clary) Redd

Clary is the host of our Cannon Estate Planning Webinar Series and has served our clients for over fifteen years. He is a partner at Stinson LLP in St. Louis, renowned for his extensive expertise in estate planning, trust administration and related litigation. With a distinguished career that spans over 45 years and includes numerous recognitions, awards and national speaking engagements, Clary has a proven track record of success. He is a Fellow of The American College of Trust and Estate Counsel, an elected member of The American Law Institute, and was an Adjunct Professor of Law at Northwestern University for fifteen years.

Nationally ranked by Chambers and Partners in their High Net Worth Guide and listed in The Best Lawyers in America, Clary brings unparalleled knowledge and dedication to clients.

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