

**The Estate Planning Council of Nassau County, Inc.**

**P.O. Box 338**

**Massapequa Park, New York 11762**

**(516) 826-5982**

[**www.epcnassau.org**](http://www.epcnassau.org)

Join us for Dinner and a Seminar…

**“Flexible Beneficiary Trusts:**

**Reducing Income Tax on Non-Grantor Trusts”**

**Our speakers are Jonathan G. Blattmachr, Esq.,**

**Peak Trust Company and Martin M. Shenkman, CPA, MBA, JD, AEP® (Distinguished)**

**Date: Thursday, November 10, 2022**

**Time: 5:30 p.m. – Cocktails**

**6:30 - 8:00 p.m. – Program and ZOOM**

**Westbury Manor**

**1100 Jericho Turnpike Westbury, NY 11590**

**516-333-7117**

**or ZOOM for those who are unable to attend in person**

**(ZOOM link on website**)

No Charge for Members in Good Standing

Guest of Member ($75.00)

**We would like to thank our Platinum Sponsors:**

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**2022/2023 Meeting Schedule – Please Mark Your Calendars**

|  |  |
| --- | --- |
| Breakfast Meetings | Dinner Meetings |
| Thursday, December 15, 2022 - Encore Luxury Living- Elizabeth Forspan, Esq. - “Medicaid and Elder Care” | Thursday, January 19, 2023 - TBA |
| Thursday, February 16, 2023 - Encore Luxury Living- TBA | Thursday, March 16, 2023 - TBA |
| Thursday, April 20, 2023 - Encore Luxury Living -TBA |  |

**The Estate Planning Council of Nassau County, Inc. (the “Council”) is endeavoring to qualify the featured presentations at its monthly meetings**

**The following applications for membership were**

**approved by the Board of Directors:**

Jonah H. Blumenthal, Esq.

James McTighe

Donna Stefans, Esq.

**PLEASE NOTE:**

**The Estate Planning Council of Nassau County, Inc. (the “Council”) is endeavoring to qualify the featured presentations at its monthly meetings for CPE/CLE/CE/PACE credits in order to offer its members the opportunity to obtain professional educational credits as an additional benefit for attending.**

**Please be advised, however, that:**

**1.       Due to the specific qualification requirements for certain credits, each meeting may not qualify for every credit due to reasons beyond the control of the Council; and**

**2.       A particular presentation’s qualification for such credits will be determined after the meeting by third party sponsors.**

**Accordingly, while the Council shall use its best efforts to attempt to qualify each presentation for the professional educational credits listed above, qualification cannot be guaranteed.**

**If seeking credit, please note:**

**a. Late-comers and early-leavers will not qualify to receive CE credit for their discipline(s).**

**b. In order to receive CE credit for your discipline(s), you must submit the evaluation sheet after the meeting, but before you leave, as evidence that you were present for the entire presentation. Be sure to print your name at the bottom of the evaluation.**

**c. Guests are not eligible to receive CE credit.**

**d. The speaker's outline will be available on the website two or more days before the meeting.**

**Farrell Fritz, PC- CLE provider number 0805**

**1 Credit in the Areas of Professional Practice**

**This course is intended for experienced attorneys only.**

**Learning Objective:** **This article will discuss some of the potential income tax disadvantages of non-grantor trusts and how they might be avoided or mitigated.1 In the first part, it will describe some of the advantages and disadvantages of using such trusts both under current law and under legislation proposed in 2021 in Congress (some of which may have been · enacted by the time this article is published). In the second part, the use of the charitable deduction allowed to a trust is discussed. In the third part, the potential use of a trust described in Section 678 is discussed. In the fourth part, having the trust beneficiaries include a so-called "S corporation" is explored. In the fifth part, a summary and conclusions are offered on whether the income tax burden on non-grantor trusts may be reduced and some of the consequences of attempting to do.**

**Prerequisite: None**

**Level of Knowledge: Intermediate**

**Teaching Method: Live/Virtual**

**Recommended CPE credit: 1 credit in the** **Taxation area.**

**New York State Sponsor Identification Number: 002917**

**Advanced Preparation: None**

**Cordially,**

**Peter Manzi, CFP®, CEPA**

**Vice President, Speakers’ Committee Chair**

**This presentation receives one (1) credit. If requesting Continuing Education credit, please check all applicable disciplines.**

**\_\_\_\_CLE \_\_\_\_ CPE \_\_\_\_ PACE \_\_\_\_ CTFA/AEP**

**You MUST return the affirmation and evaluation forms no later than the close of business on**

**Monday, November 14, 2022, to be eligible for**

**CE credit.**

The Estate Planning Council of Nassau County, Inc.

PO Box 338, Massapequa Park, NY 11762

Phone/Fax: (516) 826-5982 E-mail: zaloney@hotmail.com

[ ] I will attend the Thursday, November 10, 2022 meeting.

[ ] I will attend the Thursday, November 10, 2022 meeting via ZOOM.

[ ] I will bring a guest(s). ($75.00 per person)

[ ] I am a member of the Estate Planning Council of Suffolk County and plan to attend as a guest. ($75.00 per person)

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PLEASE PRINT MEMBER NAME PLEASE PRINT GUEST NAME

**\*\*If you do not pre-register you MAY NOT get the CE credit\*\***

**Visit** [**www.epcnassau.org**](http://www.epcnassau.org)

**Visit www.naepc.org**

**Kindly return your reservation as soon as possible together with the appropriate guest fee for your guest. We must guarantee the number of people attending the meeting. Therefore, it is necessary to respond by Monday, November 7, 2022, either in writing, e-mail, telephone or fax. We may be unable to accommodate you and your guest if your response is untimely. If, after making a reservation, you find that you and/or your guest are unable to attend, please contact us to cancel your reservation.**