



CENTER FOR LEGAL EDUCATION

NEW MEXICO STATE BAR FOUNDATION

TAX CONSIDERATIONS IN ESTATE PLANNING

Thursday-Friday, March 18-19, 2010 • State Bar Center, Albuquerque

13.0 General & 1.0 Ethics CLE Credits

Standard Fee \$359 Government, Legal Services Attorney, Paralegal \$329

DAY ONE

7:30 a.m. Registration
 7:55 a.m. **Introductory Remarks**
Eric Burton, Esq., LL.M, JD, MBA
Hurley, Toevs, Styles, Hamblin, & Panter, P.A.

8:00 a.m. **Estate Tax**
James H. Bozarth, Esq., Hinkle Hensley Shanor & Martin LLP
Ruth Ann Castellano-Piatt, CPA, REDW
Susan Shank
 Introduction & Overview (General Concepts)
 Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Gross Estate, Part 5, Recapitulation, & Part 2, Line 1)
 Schedule A - Real Estate (\$2031, \$2033)
 Schedule B - Stocks and Bonds (\$2031, \$2033)
 Schedule C - Mortgages, Notes, and Cash (\$2031, \$2033)
 Schedule D - Insurance on the Decedent's Life (\$2042)
 Schedule E - Jointly Owned Property (\$2040)
 Schedule F - Other Miscellaneous Property (\$2043, \$2044)
 Schedule G - Transfers During Decedent's Life (\$2035, 2036, 2037, 2038)
 Schedule H - Powers of Appointment (\$2041)
 Schedule I - Annuities (\$2039)
 Valuation - \$2031, \$2032, \$2032A
 Valuation - Chapter 14
 Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Deductions, Part 5, Recapitulation, & Part 2, Line 2)
 Schedule J - Funeral Expenses (\$2053)
 Schedule K - Debts of the Decedent (\$2053)
 Schedule K - Mortgages and Liens (\$2053)
 Schedule L - Net Losses During Administration
 Schedule L - Expenses Incurred in Administering Property Not Subject to Claims
 Schedule M - Bequests, etc., to Surviving Spouse (\$2056)
 Schedule O - Charitable, Public, and Similar Gifts and Bequests (\$2055)

10:30 a.m. Break
 10:45 a.m. **Estate Tax** (continued)
Susan Shank
 Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Part 2)
 Line 7 - Credit for Gift Taxes Paid (\$2012)
 Line 9 - Unified Credit (\$2011)

12:15 p.m. Lunch (provided at the State Bar Center)
 1:15 p.m. **Estate Tax** (continued)
Ruth Castellano-Piatt, CPA, REDW
 Disclaimers (\$2518)
 Estate Tax Payment Provisions (\$6161, \$6163, \$6166, \$303)

2:15 p.m. **Gift Tax**
Vickie Wilcox, Vickie R. Wilcox PC
 Break
 3:15 p.m. **Generation Skipping Transfer Tax**
Evan S. Hobbs, Esq., Law Office of Evan S. Hobbs PC
 3:30 p.m. Adjourn
 4:30 p.m. Adjourn

DAY TWO

8:30 a.m. **Inter Vivos Gifting**
John Liewen, Esq., John N. Liewen & Associates PA
 Personal Residence Planning
 Grantor Retained Trusts
 Charitable Remainder and Charitable Lead Trusts
 Family Limited Partnerships
 Sale Transactions (SCINs & Installment Sales to IDGTs)
 Net Gifts
 Break
 10:30 a.m. **Irrevocable Life Insurance Trusts**
Ed Hymson, PhD, LL.M, JD, Research Fellow,
State Bar of New Mexico
 10:45 a.m. **Income Tax Considerations In Estate Planning**
Nell Graham Sale, Esq., Pregonzer Baysinger Wideman & Sale PC
 Lunch (provided at the State Bar Center)
 12:15 p.m. **Income Tax** Considerations In Estate Planning (continued)
Nell Graham Sale, Esq.
 1:00 p.m. **Asset Protection Planning**
Eric Burton, Esq., LL.M, JD, MBA
 1:30 p.m. **Section 409(A) - Deferred Compensation Planning**
Thomas H. Toevs, Esq., Hurley Toevs Styles Hamblin & Panter PA
 Break
 2:30 p.m. **Ethics Of Estate Planning**
James F. Beckley, Esq., James F. Beckley PA
 3:30 p.m. Adjourn
 3:45 p.m. Adjourn
 4:45 p.m. Adjourn

TWO WAYS TO REGISTER

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