

Fiduciary (Form 1041), Estates, Gifts and Trusts Workshop (1 Day)

Who should attend:

Anyone who prepares a Fiduciary Return - Form 1041
Anyone who deals with and prepares Forms 706 and 709

Topics:

Fiduciary Tax and Accounting

- Trust Accounting Income
- Distributable Net Income
- Taxable Income

Form 1041 Preparation

- Simple Trusts
- Complex Trusts
- Estates

Fiduciary Income

- Interest and Dividend Income
- Business Income and Capital Gains/Losses
- Rents, Royalties, Partnership and Other Income

Fiduciary Deductions Available

- General Rules
- Specific Deductions
- Income Distribution Deduction

Taxation of Trusts

Basic Concepts and Issues

- Commencement and Duration of Trusts
- Principles of Income Taxation of Trusts
- Importance of Grantor Trusts in Income Tax Planning
- Taxable Years
- Determining Tax Period, Making Estimated Payments, Filing Return

Situations and Special Issues

- Trust and Estate Distributions
- Net Investment Income Tax
- Portability
- Gifts

Price of 1-Day Workshop - \$185

(Price includes Seminar and a pdf file of the workbook [attendees will print their own books or download to a laptop to bring to class - charging stations will be provided for laptops], along with continental breakfast, lunch and two breaks each day). Printed copies of the book are available for \$35 each (must be ordered pre-seminar).

Call NCPE at (800) 682-2163, or register online at ncpeseminars.com.

Choose from Three Great Locations and Dates:

ALBANY, NY
October 3

ATLANTA, GA
October 4

SARASOTA, FL
October 5