

Tax, Financial and Estate Planning Agenda

- I. Tax Planning: A Tax Chess Game**
 - A. The Pieces of the Game—Internal Revenue Service
 - 1. Pawns
 - 2. Rooks
 - 3. Knights
 - 4. Bishops
 - 5. Queen
 - 6. King
 - B. The Pieces of the Game—Taxpayer
 - 1. Pawns
 - 2. Rooks
 - 3. Knights
 - 4. Bishops
 - 5. Queen
 - 6. King

- II. Financial Planning Aspects: Another Chess Game**
 - A. Financial Planning
 - B. Asset Allocation
 - C. Risk Factor
 - D. Benefit Plans

- III. Estate Planning, Three Dimensional Chess, Part 1**
 - A. Considerations: Your Successor Trust Executor
 - B. Your Attorney
 - C. Your Trustee(s)

- IV. Estate Planning, Three Dimensional Chess, Part 2**
 - A. The Will
 - B. Lifetime Giving Program
 - C. “Freezing” an estate
 - D. Trusts
 - E. Disclaimers

- V. Wealth Development and Distinctions Among Heirs**
 - A. Below Market Rate Loans
 - B. Structured Sales
 - C. Foundations
 - D. Family Limited Partnerships

- E. Wealth Replacement Trusts
- F. Elderly Considerations

VI. Questions & Answers