



FEDERAL ESTATE TAX RETURN PREP/FILING: ENSURE “PORTABILITY ELECTION”

Why YOU Should Purchase

In almost all situations where there is a surviving spouse, advisors should have their estate clients file a timely and complete Federal Estate Tax Return (Form 706), even when it is not otherwise due. The reason? To make the “Portability Election,” which can only be made by filing such a return. This Election, which allows a surviving spouse’s estate to use the unused exemption of the first spouse’s estate, *can potentially save large amounts of Federal estate tax*. It is available for all 2011 and 2012 estates. In fact, the Portability Election is so important, on February 18, 2012, the IRS issued Notice 2012-12 which extends the time for some 2011 estates to file a complete 706 in order to make the Election.

In this 3-hour March 7, 2012 presentation, Steven G. Siegel, a nationally-recognized tax and estate planning expert, author and lecturer, explains the Portability Election, why is it so significant, the relevant IRS pronouncements including Notice 2012-12, and what to do to protect yourself from malpractice claims if your client does not agree to file a Form 706. He then provides a schedule-by-schedule explanation of how to complete a Form 706, using a fully completed Federal Estate Tax Return as an example.

This detailed “how-to” practitioner-oriented program gives you the *knowledge you need* to properly advise your clients.

This course does not qualify for New York CLE Credit.

STEVEN G. SIEGEL is president of The Siegel Group, Morristown, New Jersey, a national consulting firm providing tax and estate planning advice to individuals and businesses. Mr. Siegel holds a BS from Georgetown University, a JD from Harvard Law School and an LLM in Taxation from New York University. He is the author of several books, including *The Estate Planning Course Book*. Mr. Siegel is a nationally-recognized writer and speaker who has lectured extensively throughout the United States on tax, business and estate planning topics.

TOPICS

- ✓ Portability Election: Must File A Timely And Complete 706 To Make It
- ✓ Overview Of The 706
- ✓ Early Preliminary Decisions
- ✓ Filling Out Asset Schedules A Through I
- ✓ Use Of The Alternate Valuation Date
- ✓ Completing Deduction Schedules J Through U
- ✓ Completing Pages 1 Through 3, Filing The Return And Paying The Tax



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FORMS Addressing Portability Issues

Download fully-editable Will clauses dealing with the Portability Election!

- Go to www.NLFforms.com
- Click on Estate Planning
- Under that heading, see *2012 And Beyond Drafting Issues - 16 Will And Trust Clauses To Address 4 Important Issues*, which includes 4 sample Portability Election Clauses in addition to 12 other clauses dealing with three other issues
- Also see *Portability Election For Estates And Trusts - 4 Alternative Clauses*

COMPLETE TABLE OF CONTENTS

To see the complete **Table of Contents** for this course book, or that of any other Estates, Gifts, Trusts or Tax topic we offer, go to www.nlfcle.com and click on the **Estates, Gifts, Trusts & Tax Materials** link on the home page. Click on the blue Table of Contents link under the title of the topic you wish to review. To return to the **Estate, Gifts, Trusts and Tax Materials** main page, click the “Back” key on your browser.

66-Page Course Book: Each audio CD and DVD order comes with a **FREE** course book. Alternatively, you may order **just the course book**. Spiral-bound for convenient use, it is **66 pages long** and **loaded with Mr. Siegel's valuable tips, ideas and warnings**.

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Recordings of Live Program: The audio CDs and DVDs are the unedited recordings of the full 3-hour presentation by Mr. Siegel on **March 7, 2012**.

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✓ **66 Pages**

✓ **Major Headings Are:**

- **Ascertaining Whether A Federal Estate Tax Return May Be Required And Other Postmortem Tax Planning**
- **Dealing With A Form 706 And The Preliminary Decisions To Be Considered Early During Administration**
- **Filling Out Asset Schedules A Through I Of Form 706**
- **Form 706: Use of the Alternate Valuation Date**
- **Form 706: Completing Deduction Schedules J Through U**
- **Completing The Return - Pages One Through Three**
- **Appendix: Form 706 Example (22 pages)**



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FEDERAL ESTATE TAX RETURN PREP/FILING: PORTABILITY

• **March 7, 2012** • **3 Hours** •

(401)

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