FEBRUARY VIRTUAL PROGRAM

"Planning to Minimize Pennsylvania, New Jersey, and Delaware Income Taxes on Nongrantor Trusts"

Tuesday, February 16, 2021
12:30 – 12:45 p.m. Opening Remarks
12:45 –1:45 p.m. Webinar Presentation

Planning for state income taxation of trusts is a critical aspect of the estate-planning process. If done well, it can produce substantial benefits; if done poorly, it can produce substantial cost. Mr. Nenno will:

- Survey how all 50 states and the District of Columbia tax trust income
- Summarize the constitutional limitations on such taxation following the U.S. Supreme Court's Kaestner decision
- Describe the rules in Pennsylvania, New Jersey, Delaware, and other key states
- Consider planning for new and existing trusts
- Address several related issues."

One Education Credit for CLE (PA Only), Insurance (PA Only), CFP, CPA (PA Only), PACE and CTFA will be offered.

Speaker:

Richard W. Nenno, Esquire, is a Senior Trust Counsel and Managing Director in the Wealth Management Division of Wilmington Trust Company, Wilmington, Delaware. Dick has over 40 years of estate planning experience and is admitted to the practice of law in Delaware and Pennsylvania. He is a Fiduciary Fellow of the American College of Trust and Estate Counsel (ACTEC), a member of the Advisory Committee of the Heckerling Institute on Estate Planning, a Fellow of the American Bar Foundation, a member of the Bloomberg BNA Estates, Gifts, and Trusts Advisory Board, and a Distinguished Accredited Estate Planner. Prior to joining Wilmington Trust Company in 1982, he was an associate in the Estates Department of the Philadelphia law firm of Ballard, Spahr, Andrews and Ingersoll.

Dick is a cum laude graduate of Princeton University with an A.B. degree from the Woodrow Wilson School of Public and International Affairs. He earned his J.D. degree from Harvard Law School.

Dick is recognized as a national speaker and published authority on estate-planning issues. He has presented at the Heckerling Institute on Estate Planning, ACTEC national meetings, the Hawaii Tax Institute, the Notre Dame Tax and Estate Planning Institute, the AICPA Advanced Estate Planning Conference, and the NYU Institute on Federal Taxation. He is a member of the American Bar Association, Section of Real Property, Trust & Estate Law (former member of Council) and Section of Taxation; Delaware State Bar Association (former chair: Estates and Trusts Section); Estate Planning Council of Delaware, Inc. (former president); Philadelphia Bar Association

Zoom Log-In Information

Log-in information will be sent to all registered attendees the day prior to the program.

We have reviewed several video communications services and have chosen Zoom for this event. Unfortunately, not all firms permit the use of Zoom so if you are prevented from using it to attend this event due to company restrictions, please join us using a personal computer or cellular phone or by simply dialing in and listening to the event from a telephone. If you will be using a personal device, please test your connection early; an app or registration may be needed the first time Zoom is used.

FEBRUARY 16, 2021 VIRTUAL LUNCHEON PROGRAM
Registration Form

As a special member benefit during the pandemic, current PEPC members will receive complimentary registration to our February 16, 2021 virtual luncheon program. Continuing education credits not included.

Luncheon Program Fee:

PEPC Members	$0	Non-Members	$25

Additional Fees:

CLE Credit (Members)	$15	CLE Credit (Non-Members)	$15
Insurance Credit (Members)	$15	Insurance Credit (Non-Members)	$15
CFP® Credit (Members)	$15	CFP® Credit (Non-Members)	$15

No-shows will be billed. No refunds after February 12, 2021.

ATTENDEE INFORMATION:

Name: ______________________ Discipline: ______________

Company: ______________________

Address: ______________________

City, State, Zip: ______________________

Phone: ______________________ Email: ______________________

CONTINUING EDUCATION INFORMATION:

(Fee: $15 per Credit)

- ☐ Continuing Legal Education (1 credit)....................Attorney ID: ______________
- ☐ Insurance Continuing Education (1 credit)............License Number: ______________
- ☐ CFP® Continuing Education (1 credit)...................Last 4 Digits of SSN: ______________

CTFA, PACE and CPA Certificates will be emailed to attendees after the webinar at no additional charge.

PAYMENT INFORMATION:

- ☐ Check Payment (Payable to PEPC)
- ☐ Credit Card Payments – **Website Only**

  PEPC is no longer accepting credit card payments via faxed or mailed registration forms. Any credit card payments must be submitted through our secure website at www.philaepc.org. **Members must be logged into the site to receive the discounted member pricing.**

Return by Mail: Philadelphia Estate Planning Council, P.O. Box 579, Moorestown, NJ 08057

Return by Fax: 856-727-9504

Register Online: www.philaepc.org

Questions: 215-486-6215
(Registrations will not be accepted via phone)