SEPTEMBER LUNCHEON PROGRAM

"DEMYSTIFYING DISTRIBUTABLE NET INCOME (DNI) – THE INCOME TAXATION OF ESTATES AND TRUSTS"

TUESDAY, SEPTEMBER 21, 2021
12:30 – 12:45 P.M. OPENING REMARKS
12:45 –1:45 P.M. WEBINAR PRESENTATION

****
With the recent increase in COVID cases in the region, the PEPC has decided to convert our September luncheon program to a virtual format. As a special member benefit, current PEPC members will receive complimentary registration to our September 21, 2021 virtual program. Continuing education credits are not included in the complimentary registration and must be purchased separately.
****

This program will discuss the theory behind distributable net income (DNI), how the Internal Revenue Code defines DNI and the three reasons why DNI is important. The program will review sample calculations of DNI, how DNI gets reported on a Form 1041 and how gains may enter into DNI for distribution to the estate or trust beneficiary. The program will discuss how DNI gets allocated among the beneficiaries of a simple trusts and complex trust including a discussion of the tier system, the separate share rule, the 65 day rule, specific bequests and distributions in kind. This program will incorporate drafting techniques to incorporate into estate planning documents to achieve the best income tax results.

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

Speaker:
Jeremiah W. Doyle, IV is an estate planning strategist for BNY Mellon Wealth Management and a senior vice president of BNY Mellon. He has been with the firm since 1981. Jere provides wealthy individuals and families throughout the country with integrated wealth management advice on how to hold, manage, and transfer their wealth in a tax efficient manner.

This meeting is being sponsored by

BNY MELLON
WEALTH MANAGEMENT

September 21, 2021 Virtual LUNCHEON PROGRAM
Registration Form

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 September 17, 2021

ATTENDEE INFORMATION:

Name: ______________________________ Discipline: ______________________

Company: ____

Address: ____

City, State, Zip: ______________________________________

Phone: ______________________ Email: ______________________

☐ PEPC Member ($0 per person) ☐ Non-Member ($25 per person)

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 Credits available onsite at the meeting 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)*