



**Professor Samuel A. Donaldson, JD, LL.M.
Georgia State University College of Law**

***BURNING QUESTIONS (AND EVEN HOTTER ANSWERS)
ABOUT GRANTOR TRUSTS***

Even after the American Taxpayer Relief Act of 2012, grantor trusts remain the centerpiece of most estate plans. This session will consider several fundamental questions about grantor trusts for which there appear to be no firm answers and then attempt to answer them. Specific topics to be addressed include the exercise of swap powers, the use of *Crummey* powers and tax reimbursement clauses, the issue of toggling, and the income tax consequences when grantor trust status terminates.

Professor Donaldson is a noted national speaker, returning to the San Francisco Estate Planning Council after his blockbuster presentation in 2013. He is currently a professor at the Georgia State University College of Law, where he teaches courses on property, wills and trusts and federal tax. An avid competitor in the world of crossword, his puzzles have appeared in *The New York Times*, *USA Today* and *The Los Angeles Times*.

Join us on **Wednesday, May 21, 2014** at 5:30 PM at the Omni Hotel,
500 California (at Montgomery) in San Francisco.

\$75 Preregistered Members \$80 Preregistered Guests

At the door – Registrations still needed- \$80 members and \$85 guests

If you or your guest requires a vegetarian meal please send an email to: sfepc@astound.net

Send a check with names to: SFEPCC – 767 Brannan Place – Concord, CA 94518

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Continuing Education Credit:

MCLE: This activity is approved for MCLE credit of one hour by the State Bar of California.

CPA & CFP®: A sign-in sheet and an attendance certificate are provided at each meeting.

Excused Absence:

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