

*Webinar on*

# **Income Splitting Strategies**

*Date : September 16,2019*

# Learning Objectives

## *Tax policy concerns*

*The progressive income tax*

*The family as an economic unit*

## *Lower bracket taxpayers*

*Children, grandchildren*

*Former spouse*

## *Techniques/strategies*

*Wages*

*Transfer of assets, outright or in trust*

*Gift vs. sale*

## *The "stretch" IRA*

*HR 1994 and S 972*

*The split-interest trust as a workaround*

In this webinar, we will review the fundamental tax policies underlying the taxation of income, the progressive rate structure, the realization requirement, and the definition of the family as an economic unit, and consider what these policies may imply with respect to opportunities for income shifting.

#### PRESENTED BY:

*Until recently based in Portland, Oregon, now transplanted to Tucson, Arizona, Russ works as a freelance paralegal consultant with nonprofits, donors, and their advisors in structuring charitable contributions of closely held business and real property interests, so as to serve the mutual advantage of all parties. He also provides legal research and advice on income and transfer tax planning more generally, and writes the occasional trial or appellate brief.*



Date : September 16,2019

Time : 01 : 00 PM EDT

Duration : 60 Minutes

Price: \$149

# Webinar Description

In this webinar, we will review the fundamental tax policies underlying the taxation of income, the progressive rate structure, the realization requirement, and the definition of the family as an economic unit, and consider what these policies may imply with respect to opportunities for income shifting.

We will look closely at several income shifting strategies, seeking to identify some of the advantages, disadvantages, uncertainties, and limitations of each. You will come away with a much clearer understanding of which techniques might be appropriate to a particular situation, and where the opportunities lie.



# Who Should Attend ?

*Lawyers*

*Accountants*

*Enrolled agents*

*Financial planners*



# Why Should Attend ?

*With the recent doubling, at least temporarily, of the applicable exclusion from gift and estate taxation, planning professionals are turning their attention to reducing the aggregate income tax burden on the family unit, often by "shifting income" from a taxpayer in a higher marginal rate bracket to one or more taxpayers in lower brackets.*

*The 2017 tax bill has made it a bit more difficult to shift income to minor children, but there is still much that can be done. An advisor or a fiduciary should be familiar with the range of tools at his or her disposal.*



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