



Washington, D.C. Estate Planning Council

Hariton Fundamentals Course in Private Wealth Planning

2019-2021

Faculty

Edward Jay Beckwith, Esq., LL.M. – BakerHostetler - Chair

Rachel D. Burke, Esq. – Furey, Doolan & Abell

Susan Gordon Freed, CFP® – Chevy Chase Trust

Jeanette Owen Roegge, Esq. – Chevy Chase Trust

Keegan F. Stroup, CPA, CFP® – Andersen

David A. Wexler, CLU®, ChFC® – Greenberg, Wexler & Eig

Dates

October 29, 2019

December 3, 2019

March 31, 2020

June 23, 2020

*Fall 2020 – Spring 2021 dates to be announced

Curriculum

2019-2020

Session I – Assets

- A. Types of Assets
- B. How Are Assets Titled
- C. Transferring Assets During Life
- D. Transferring Assets at Death
- E. Common Mistakes and Practical Solutions

Session II – Trusts

- A. The Elements of a Trust
- B. Basic Uses and Advantages
- C. What It Means to be a Fiduciary
- D. Questions and Concerns about Trusts Clients Frequently Raise

Session III – The Basic Plan

- A. Gathering Key Information
- B. Setting Realistic Goals and Expectations
- C. It's a Process not a Product
- D. Basic Documents that Address Health Care and Potential Incapacity
- E. Basic Dispositive Documents
- F. Meaningful Client Communication and Instruction

Session IV – Settling the Decedent's Affairs

- A. The Probate Process
- B. Trust Administration
- C. Addressing the Rights of Creditors
- D. Calculating and Paying Taxes
- E. Proper Documentation
- F. Communicating with Beneficiaries

Curriculum

2020-2021

Session V – Tax Primer

- A. Gift Tax
- B. Estate Tax
- C. Generation Skipping Transfer Tax
- D. Income Tax
- E. State Related Taxes

Session VI – Planning with Retirement Assets

- A. Basic Tax-Preferred Plans
- B. How are Beneficiaries Taxed
- C. Projecting Needs and Resources
- D. Tax-Favorable Beneficiary Designations

Session VII – Planning with Life Insurance

- A. Types of Coverage
- B. Common Uses
- C. The Anatomy of a Life Insurance Trust
- D. Financing Insurance
- E. Cashing Out
- F. Common Mistakes and Practical Solutions

Session VIII – Planning for the Owner(s) of a Closely-Held Business

- A. Selecting the Right Legal Business Entity
- B. Common Issues Among Multiple Owners
- C. Planning for Succession
- D. Buy-Sell Agreements