# *Financial Security by Design*

*Planning and Compliance for Individuals, Trusts and Estates*

## Income Taxation of Trusts and Estates

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Materials updated to September, 2003

Available as a 1-hour overview, as a half-day of selected topics and as a full day workshop. Fee is nogotiable.

The 300-page materials include nine fully worked illustrations and comments on using the Lacerte software to prepare these returns. The materials are specific to California but they could be revised, in collaboration with local professionals, to reflect the law in other jurisdictions.

Workshops were or will be sponsored by the East Bay Association of Enrolled Agents (June 2000), the North Bay Chapter, California Society of Enrolled Agents (August 2003) and the Oregon Society of Enrolled Agents (May 2004).

A related article “Changes Affecting the Preparation of the Income Tax Return for a Decedent's Living Trust” appeared in April 2001 in *The California Enrolled Agent*, which is published by the California Association of Enrolled Agents.

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