

# **Income Taxation of Trusts and Estates**

by Peter James Lingane, EA, CFP®  
September, 2003

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

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 have been 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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# **Taxing Nonresidents and Foreign Income**

by Peter James Lingane, EA, CFP®

September, 2003

Available as a 1-hour overview, as a half-day addressing selected topics and as a full day workshop.

The 150-page materials include three fully worked illustrations and dozens of vignettes. Seminars based on some of these materials have been presented to the North Bay and Mission Chapters of the California Society of Enrolled Agents and to the San Jose Chapter of the Inland Society of Tax Consultants.

A related article "Elections Make Quick Work of Nonresident Returns" appeared in the January-February 2003 edition of the *EA Journal*, which is published by the National Association of Enrolled Agents.

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