

THE THURSDAY REPORT

Issue #249

Thursday, August 9, 2018

Re: The Bran-Day Report

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Quote of the week



Lawyers have their duties as citizens, but they also have special duties as lawyers. Their obligations go far deeper than earning a living as specialists in corporation or tax law. They have a continuing responsibility to uphold the fundamental principles of justice from which the law cannot depart.

-Robert Kennedy



Ten Things to Know About Form 8971

by Chris Denicolo

Beginning with federal estate tax returns that are due or filed after July 31, 2016, the executor of an estate must also file a Form 8971 and the applicable Schedule A's with the IRS. The executor must also complete a Schedule A to the Form 8971 for each beneficiary and provide a copy of the Schedule A to each beneficiary of the estate. The Schedule will show the assets that are used or that might be used to fulfill the devise to the applicable beneficiary.

The purpose of the Form 8971 and Schedule A's is to apprise the IRS of the federal estate tax return values used for the applicable assets so that the IRS can track the income tax basis of such assets. Each beneficiary's Schedule A is designed to provide the beneficiary with his or her income tax basis in the applicable asset, which is useful for the beneficiary in determining his or her federal income tax consequences associated with the sale or disposition of the applicable asset.

Practitioners who prepare federal estate tax returns need to be aware of the requirements associated with this new Form 8971, as the rules relating to the form can be unclear and the penalties can be harsh if the Form 8971 and Schedule A's are not filled out correctly or timely provided to the appropriate parties.

The following are 10 things to know about the Form 8971, which may not be apparent at first blush or known by many practitioners who practice in this area:

1. The Form 8971 (and Schedule A's) are not required in any of the following situations:

(a) The estate tax return is filed solely to elect portability of the deceased spouse's unused estate tax exclusion amount (i.e., for portability purposes only);

(b) The decedent's gross estate plus adjusted taxable gifts is less than his or her basic exclusion amount (i.e., the value of the decedent's gross estate is below the estate tax return filing threshold);

(c) The estate tax return is filed solely to make an allocation or election with respect to generation-skipping transfer tax; and

(d) The applicable form being filed is not a Form 706, or Form 706-NA (such as a Form 706-QDT, Form 706-CE, and Form 706-GS(D)).

Essentially, the Form 8971 is only required to be filed if the decedent's estate was required to file a federal estate tax return because the decedent's gross estate exceeded the estate tax return filing threshold. However, the Form 8971 is required to be filed if the decedent's estate exceeds the estate tax return filing threshold and no tax is due due to the charitable deduction or marital deduction. This can be a trap for many planners.

2. Each beneficiary will need to be provided with a separate Schedule A, and should not be provided with any other beneficiary's Schedule A. If the beneficiary of an estate is a trust, then the Schedule A can be provided to the trustee of such trust, and this will satisfy the requirement of providing the Schedule A to the applicable beneficiary.

3. The Form 8971 and all Schedule A's must be filed with the IRS within 30 days after the date on which the federal estate tax return is required to be filed (including extensions), or the date that is 30 days after the return is actually filed, whichever is earlier. The Schedule A's also must be provided to the applicable beneficiaries within the 30-day period described in the preceding sentence.

4. Schedule A should list all property that is used to satisfy the devise to or for the benefit of the applicable beneficiary, along with the estate tax return values for such property. If a beneficiary has not yet received his or her devise, then all property that could be used to satisfy the beneficiary's devise must be listed on that beneficiary's Schedule A.

For example, if a beneficiary is entitled to 25% of the residuary of the decedent's estate, and the residuary bequests have not yet been made, then all residuary assets should be indicated on the beneficiary's Schedule A, notwithstanding that the beneficiary's beneficial interest is limited to 25% of the residuary.

This might create difficulties for some executors to accept because certain beneficiaries will receive information on assets that they probably will not receive, and executors must provide such beneficiaries with information that they might not otherwise want them to have.

5. When distributions are later made, an updated Schedule A must be sent to the beneficiary and a supplemental Form 8971 (and the updated Schedule A) will need to be sent to the IRS. It is therefore important to remember to file the supplemental Form 8971 and provide updated Schedules As when distributions are made

6. A supplemental Form 8971 and the applicable Schedule A's must be filed if the value reported on the estate tax return and on the initial Form 8971 is not the "final" value.

This can occur when the IRS contests or specifies the value of the applicable asset during the period of assessment, or the value of the property is determined by a court or pursuant to a settlement agreement with the IRS. Further, a supplemental Form 8971 must be filed if a taxpayer identification number or any other information for a beneficiary was missing from the initially filed Form 8971, and was subsequently obtained.

7 All assets must be reported on the Schedule A's at their federal estate tax values. However, cash, items constituting income in respect of decedent (such as retirement plan and annuity assets), items of tangible personal property for which an appraisal is not required (such as household and personal effects with no marked artistic or intrinsic value and a total value of \$3,000 or less) and property that is sold or otherwise disposed of by the estate in a capital gain or loss transaction are not required to be reported on Form 8971 or the Schedule A's.

It is unclear whether cash-like assets, such as proceeds of life insurance, travelers checks, tax refunds, and other cash equivalents, are required to be reported on the Form 8971. However, it seems prudent to disclose any such assets when there is any doubt as to whether they are required to be reported on the Form.

8. Any property omitted from the Form 8971 and the Schedule A's will receive a zero basis (!!!). This extremely harsh rule underscores the need to assure that the Schedule A's are complete and accurate. When in doubt as to whether an asset should be listed on a Schedule A, list it.

9. The penalties for not filing the Form 8971 can be severe.

If the Form 8971 and/or any Schedule A's are not timely filed, then the penalty is \$50 per Form 8971 and \$50 per Schedule A if they are appropriately filed within 30 days after the due date. However, if the Form 8971 and all Schedule A's are not filed until after 30 days following the due date (or not filed at all) then the penalty is \$260 per Form 8971 and \$260 per Schedule A.

These penalties can increase to \$530 per Form 8971 and \$530 per Schedule A if the failure to file or correct any Form 8971 or Schedule A is due to intentional disregard of the requirements.

The above is not a misprint- the penalties apply separately to the Form 8971 and each Schedule A that are not filed timely. The penalties also apply separately to any supplemental Forms 8971 and Schedule A's that are required to be filed.

10. Reasonable cause exceptions apply to these penalties if the executor can show that the failure was due to an event beyond the taxpayer's control or due to significant mitigating factors.

Additionally, an inconsequential error or omission is not considered to be a failure to file information. However, errors and omissions that are never inconsequential are those related to the value of the asset the beneficiary is receiving from the estate, the beneficiary's surname, or the beneficiary's taxpayer identification number. It is therefore very important to assure that this information is correctly reported on the Form 8971 and Schedule A's.

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Use of Multiple Trusts to Save Income Taxes and Section 643(f) = Should You Be Concerned?

By Alan Gassman and Brandon Ketron



Following the recent passage of the Tax Cuts and Jobs Act, many advisors are looking to the use of complex trusts to save income taxes. These trusts may be considered to be a separate taxpayer, and can thus be taxed at their own brackets on retained income, can have taxable income of under \$157,5000 for Section 199A planning purposes, and can distribute income to low tax bracket beneficiaries to reduce the overall federal income taxes paid by a family.

Complex trusts can deduct up to \$10,000 of state and local taxes, including real estate taxes, so they can own personal use real estate and receive a tax

deduction that the Grantor and other family members may not be eligible for because of the \$10,000 per taxpayer limit on the deductibility of state and local taxes.

For example, a vacation home that is subject to \$30,000 a year in property taxes could be owned one-third each by three separate trusts for the primary benefit of each separate child of a married couple, to enable all of the property taxes to be deductible, assuming that each of the trusts has \$10,000 or more of otherwise taxable income.

Additionally, as alluded to above, complex trusts can both receive and direct income that can qualify for the 20% flow-through income deduction under new Internal Revenue Code §199A. Section 199A limits the deduction for trusts and single filers if taxable income exceeds \$157,500 or \$315,000 for married filers if the income is from a specified services trade or business or if the entity does not pay sufficient wages or own sufficient qualified property. A complex trust or trusts could be established to partly own the trade or business and qualify for the deduction even if the trust does not satisfy the wage or qualified property requirement, or is from one of the eleven (11) specified service trade or businesses where deductions are denied to high earner owners, assuming that the trust's income does not exceed \$157,500.

For example, John, a married individual, owns ABC, LLC and earns \$1,000,000 of income each year and is considered to be a Specified Trade or Business and thus not eligible for the Section 199A deduction since John's taxable income exceeds \$315,000. Three separate complex trusts could be established for each of John's three children and own a portion of ABC, LLC so that the trusts each retain less than \$157,500 and each trust could take a separate 20% deduction.

Some advisors have expressed concern that Section 643(f) may prevent such planning when the sole purpose of establishing the trust is for the avoidance of federal income tax, which the IRS is sure to argue in the above example.

Under Section 643(f), multiple trusts will be treated as one trust if certain requirements are met, and thus the above planning would not be beneficial because the three trusts, if consolidated for tax purposes, would have combined income exceeding \$157,000 and only have one \$10,000 deduction for State and Local taxes. However, based upon the face of the statute, Section 643(f) cannot apply if each trust benefits a separate beneficiary.

Section 643(f) reads as follows:

Treatment of multiple trusts: For purposes of this subchapter, under regulations prescribed by the Secretary, 2 or more trusts shall be treated as 1 trust if-

- (1) such trusts have substantially the same grantor or grantors and substantially the same primary beneficiary or beneficiaries, and
- (2) a principal purpose of such trusts is the avoidance of the tax imposed by this chapter.

For purposes of the preceding sentence, a husband and wife shall be treated as 1 person.

One argument to negate the application of this subsection is that the Secretary has not prescribed any regulations to enforce this statute and thus the subsection does not apply. There is some confusion on whether a statute that directs the Treasury to prescribe regulations is “self executing” meaning that the statute applies regardless of whether the Treasury has enacted

regulations. Noted commentators Jonathan Blattmachr, Martin Shenkman, and Mitchell Gans concluded in their article published in the April Issue of Estate Planning Magazine that Section 643(f) is not self executing as taxpayer friendly regulations are self-executing, but taxpayer-unfriendly ones are not.

The second and more logical argument is based upon a plain reading of the statute. The subsection states that two or more trusts shall be treated as one trust only if both of the following elements are satisfied: (1) such trusts have substantially the same grantor and substantially the same primary beneficiary or beneficiaries, and (2) a principle purpose of such trust is the avoidance of the tax imposed by this Chapter. Emphasis added.

Therefore, Section 643(f) only applies if both subsection (1) and (2) are satisfied.

The IRS has interpreted this statute in several Private Letter Rulings. In PLR 201709020, the IRS issued a ruling that when a trust divided into separate trusts for each of the grantor's children upon the grantor's death, that such trust would not be treated as one trust under Section 643(f) because each trust has a different primary beneficiary. Under the facts of the Ruling, it does not appear that the trust for one child could be invaded for another child of the Grantor.

The PLR specifically stated that "the trust will each have different primary beneficiaries. We conclude that as long as the trust created by the pro-rata transfer of assets from trust are separately managed and administered; they will be treated as separate trusts for federal income tax purposes."

Based on the above, it appears to the authors that the IRS did not consider the grantor's motive in establishing the trust, and held that they would not be treated as one trust solely because of the fact that each trust has different primary beneficiaries.

Other Private Letter Rulings that came to the same conclusion include PLR 201722007, PLR 201532011, and a series of other Rulings related to the 201709020 request.

Additionally, the 1984 Committee Reports issued with the statute provide the following examples:

Example One: Grantor (G) has two brothers and two sisters. G creates four trusts, each providing the trustee with discretion to distribute current or accumulated income to any one or more of the trust beneficiaries. Each trust has three beneficiaries - three of the G's four siblings. Each sibling is a beneficiary of three of the four trusts. If the grantor established the four trusts for the principal purpose of avoiding the federal income tax, the four trusts will be treated as one for federal income tax purposes.

Example Two: Grantor (G) has two children, a son (S) and a daughter (D). G creates one trust, with all income payable currently to S and with the remainder payable to D upon S's death. G creates a second trust, with discretionary income and principal for S's medical expenses and discretionary income for D's education, support and maintenance, and with the remainder payable to D upon S's death. These trusts should be treated as separate trusts for federal income tax purposes and not aggregated into one even though the trusts have the same remainder beneficiary.

Notice that in Example Two, the example did not consider the grantor's purpose in establishing the trust and simply concluded that the subsection would not apply to aggregate the trust because the trusts have different primary beneficiaries.

It is also noteworthy that prior to the enactment of Section 643(f), the IRS tried on at least two occasions to aggregate multiple trusts as one trust. The Tax Court held in both situations that the Internal Revenue Code did not support a subjective test of tax avoidance motive as a basis for determining the existence of multiple trusts and that the motive for establishing and maintaining multiple trusts was irrelevant for tax purposes.

As a result, the application of Section 643(f) can easily be avoided so long as each separate trust has a different primary beneficiary and can be used to provide a family with the income tax savings described above.

It is clear however that multiple trusts cannot be established for the same beneficiary to facilitate the above planning techniques when the sole purpose of establishing such trusts is the avoidance of income tax. Section 643(f) would operate to aggregate the trusts as one trust for federal income tax purposes and the benefits of establishing the separate trusts would be negated.

While nothing is sure except death and taxes, it seems prudent to allow parents to establish separate trusts for their children that each stand alone and cannot be invaded for the other children or common family members and to have such trusts treated as being separate and not subject to IRC Section 643(f), and for planners to assume that the IRS will probably not be able to cause such trusts to be aggregated for income tax purposes.

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Client Relationships: Don't Forget the Five Commandments

Part 2 of 5 by Alan Gassman and Kateline Tobergte



The following is part two from an article being published in the ALI ABA Tax Lawyer Magazine, which was co-written with Stetson University law student Kateline Tobergte. Any and all brilliance that might be found in this article came from Kateline.

2. CONNECT WITH YOUR CLIENT

Once you have weeded out the good clients from the rest, it is important to cultivate that relationship.

Law schools and undergraduate schools have typically not educated lawyers on how to connect personally with another person or people in order to achieve the best results and relationship, while understanding where the other person is coming from, and how to best communicate,

educate, and motivate. All of this is essential to have a good lawyer/ client relationship, and many lawyers never actually have one.

Good relationships lead to confidence, respect, and also referrals to other individuals of like standing to the satisfied client who feels connected to the lawyer. This will ensure a lasting relationship. People refer others to the lawyer they used, so you can continue to grow your practice by positive word of mouth. Good people tend to associate with other good people, while “jerks” more often associate with other “jerks” (which is another reason why a good client base is so important and weeding out not-so-good clients is even more important). To cultivate the relationship, it is important to connect with the client and make them feel respected, heard, and valued.

In a time where many people live mostly online and text more than they talk to other people, face-to-face interaction is increasingly important. Having an in-person conversation allows you to look in the other person’s eyes as they talk to you. It is important to give the other person eye contact for a sufficient period of time, so that you know the color of their eyes and they know the color of your eyes.

It is important to have and to perceive good body language. Oftentimes, people get more information and meaning from physical interaction than from the words themselves. One excellent book on this topic is *An Introduction to NLP Neuro-Linguistic Programming*, by Joseph O’Connor and Ian McDermott.

Greet the client with their name and a smile. Provide a warm, balanced handshake. Sit down with the client and offer them a beverage and ask if there is anything else they need. Tell them that you appreciate that they have come to see you, and that you would like to know what you can do for them.

Reasonable courtesy and friendliness goes a long way in making clients feel welcome and comfortable telling you their innermost secrets. Face-to-face communication allows for mutual respect, increased synergy, and cooperation.

It also helps you detect discomfort, inability to stay on task in conversation, and inconsistencies that may occur. Many people have never had a good in-person meeting and conversation with a professional that lasts more than 10 minutes. This can be a once-in-a-lifetime experience for your client, and a very valuable bonding process.

They can see that you are interested and engaged, and you can read their body language. Most of the information we get from communication is not from the words themselves, but everything surrounding the words: body language, tone, response time. Since the client is watching you too, it is vital that your body language conveys genuine interest in what the client is saying. Smile when you see them and let the person know you are happy to see them. The client is likely not happy to see you, because the only reason they are there is to deal with a problem. A little joy goes a long way, and making them feel welcome will help lighten the mood and make the client more comfortable. Also, especially when people are going through tough times, a smile can turn around someone’s day. Face-to-face communication lets the client know they are respected which will incentivize them to give you respect in return. It increases synergy and cooperation, decreasing the risk of non-compliance down the road. Also, even if they do not get a favorable final judgment, they are less likely to sue you, because they feel like you cared and were invested and, therefore, did everything you could for them.

The context of the conversations is equally important. The client doesn't want to feel like a dollar sign, or just another file in the drawer. Basic interpersonal skills go a long way in making the client feel like you care. Use their name and use it often. Also use the names of their spouse and other family members. This will help you remember their names and helps to humanize the relationship, while making the client feel that you are engaged and value them as an individual. It also humanizes you to the client which will make them more receptive and relaxed. Learn something about a person's family and passions and make mention of it when appropriate. This goes to show that you care about them as a person and are making a real effort to understand them. Also share some personal information with the client. Common interests help people connect, and studies have shown that people have more trust and are more willing to go the extra mile for someone who they know something unique about, and who knows something unique about them, even if the uniqueness is about something trivial, like what their favorite hobby was in middle school or where they went on vacation and lost their luggage for a day.

You want your client to know that you are a person, and that you see your client as a person. First impressions are lasting impressions for most of us, and clients are no exception. Connecting with your client as a person helps break down their walls, makes them more comfortable, and makes them feel like you really care. It establishes a good relationship that will make working with the client better for both of you and create a lasting client that will keep coming to you and recommending you to others.

Business coach and author, Dan Sullivan, has coined the phrase, "Referability Habits," which are as follows:

1. Show up on time.
2. Do what you say you are going to do.
3. Finish what you start.
4. Remember to say please and thank you.

With these and other associated good habits, you can accelerate your success by determining whether someone is an appropriate client and connecting with them.

Immediately after the meeting, you will follow rule number two, without delay, to impress the client with your organizational and communication abilities, and the expediency with which you are able to act.

During a good meeting with almost anyone, psychological issues will arise to enable you to recognize things like anxiety, memory issues, anger triggers, and medical situations. You can be sensitive to these issues in determining how to best interact going forward and consider talking to someone in your firm, or who is an experienced lawyer or mental health professional, about how to best handle the situation. There is no successful "normal" person that the authors have ever met. We all have issues that can be spotted during a long meeting, and you can be of tremendous assistance to somebody who has a particular belief or orientation that only needs a slight nudge to the left or right to be dramatically improved. Sometimes a psychologist can be suggested to help with preparation for a deposition or for coaching on how to handle a relationship or an interpersonal challenge. Clients who should be seeing a psychologist and have not may be forever grateful for a tactful nudge in that direction.

Parts 3 through 5 of this article will be covered in subsequent editions.

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Forbes Corner

Alan Gassman is a contributing author for Forbes.com. Each issue we will spotlight a couple of his posts with a link to the original article.

The attached articles from Forbes.com Report:

The 2017 Tax Cuts and Jobs Act (TCJA) introduced Internal Revenue Code Section 199A, which could potentially provide millions of taxpayers with a 20% deduction for qualifying "flow-through" income, known under the statute as qualified business income.

To view the full article, click [HERE](#)

The attached article from Forbes.com Reports:

529 College Savings Plans are like mutual funds, but the growth is never subject to tax as long as the Plan is used to pay college and graduate school tuition and permitted living expenses.

To view the full article, click [HERE](#)

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Richard Connolly's World

Insurance advisor Richard Connolly of Ward & Connolly in Columbus, Ohio often shares pertinent articles found in well-known publications such as *The Wall Street Journal*, *Barron's*, and *The New York Times*. Each issue, we feature some of Richard's recommendations with links to the articles.

The attached article from *Wealth Management* reports:

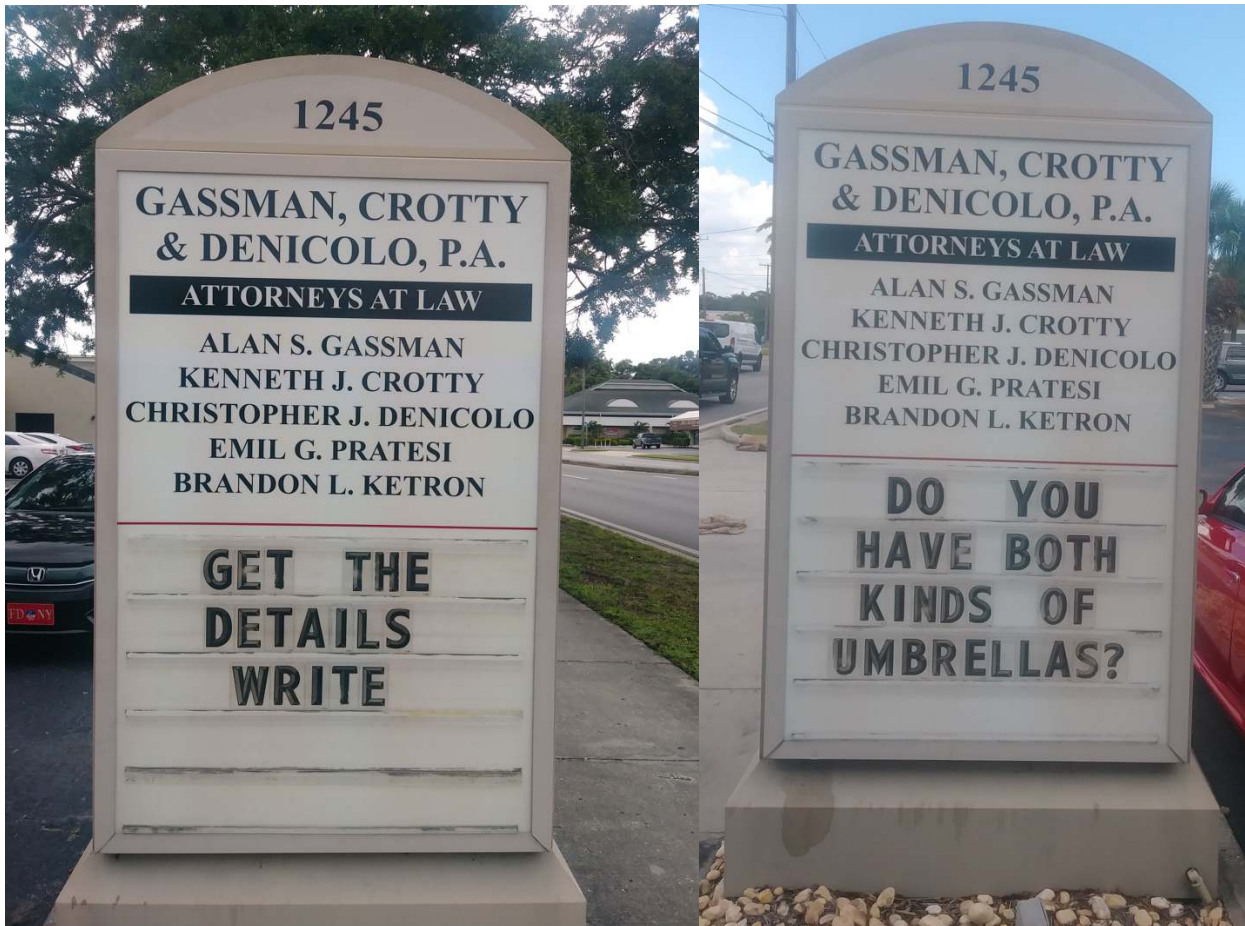
Legendary country singer Glen Campbell passed away in 2017-intentionally leaving three of his children from his second marriage out of his will.

Last week, a judge in Tennessee ruled that the three children can dispute the validity of the wills that excluded them from inheriting. They petitioned the court to certify that a contest to the will exists, on grounds of his alleged lack of capacity and undue influence.

To view the full article, click [HERE](#)

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Humor



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Upcoming Seminars and Webinars

FREE!

Business Asset Protection Check List

Sometimes, the difference between excellent and good representation comes down to preparation and anticipating tricky situations. We will be sharing planning techniques and opportunities for your clients, along with new practical ideas, answers to tricky questions and much more.

Important topics to be covered during this webinar include:

Liability

Entering Into Agreements

Separation of Assets

Arbitration vs. Litigation

Asset Protection Checklist



Alan Gassman

Presented free of charge as a public service by:



Tuesday, August 14th, 2018, 1:00 P.M.—1:30 P.M. EST

There are no professional advancement credits (CPE, CLE, etc.) offered for viewing this webinar.

To Register, please click [HERE](#)

FREE!

199(A) Planning Strategies

Be sure not to miss this informative webinar doing a quick dive into planning with the new 199(A) rules. We will be sharing planning techniques and opportunities for your clients, along with new practical ideas, answers to tricky questions and much more.

Important topics to be covered during this webinar include:

C-CORP vs. Flow Through Entities

Players and Moves for the Chessboard of Pass Through Entity Planning

Flow Through Entity Taxation Opportunities

Having Employees vs. Independent Contractors

And Much More!



Brandon Ketron

Presented free of charge as a public service by:



Tuesday, August 21st, 2018, 1:00 P.M.—1:30 P.M. EST

There are no professional advancement credits (CPE, CLE, etc.) offered for viewing this webinar.

To Register, Click [HERE](#)



100% of proceeds will go to pay for piano lessons for underprivileged children at Ruth Eckerd Hall.



Road House Blues Party and Benefit Friday, August 24th 4:00 p.m. - Midnight

Please join us on Friday, August 24th for an evening of live entertainment and catered food and drinks to promote the Sara F. Gassman Charitable Foundation!

We will begin at the Parkview Room (Formerly known as the Largo Cultural Center - 105 CENTRAL PARK DRIVE N | LARGO, FL 33771) at 4:00 p.m. to enjoy a catered BBQ dinner with beer, wine, a cash bar and piano music played by students of the Sara F. Gassman Charitable Foundation and pros.

At 6:00 p.m., Judge George Greer will entertain us with a private talk entitled "How I survived being Jim Morrison's roommate at FSU."

From 6:45 p.m. to 8:00 p.m., the party will move next door to the Central Park Performing Arts Center for a live performance by the Dirty Doors. Listen to historic music, mingle and/or get a seat early for the concert (lobby doors open at 7:00 p.m. and theater doors open at 7:30 p.m. - seating at round tables).

After the concert, we will head back to the Parkview Room for beer, wine, pizza and mingling.

The Dirty Doors have promised to join us during the pre-show or post-show party for a private meet and greet! The after party will be at Abe's Place Tap & Grill on Missouri Avenue.

Tickets to this event are \$100 per person, for which \$20 will go to the Central Park Performing Arts Center, and \$80 will provide 3.5 piano lessons for underprivileged children through the Sara F. Gassman Charitable Foundation. Please consider Silver Sponsor status - a \$250 donation that will pay for 10 piano lessons and admission.

Please contact Maribeth Vongvenekoo to reserve tickets at 727-442-1200 x. 236 or by email (maribeth@gassmanpa.com). RSVP by Friday, August 10.



The Sara F. Gassman Charitable Foundation

Sara F. Gassman was a piano teacher who started teaching at age 13. In a career that spanned 59 years, she taught students who made it to Broadway and on the country music charts.

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Alan S. Gassman, J.D., LL.M.'s

Professional Acceleration Workshop

"The workshop was extremely helpful for both my professional and personal development. Alan Gassman made the seminar informative and engaging. I would recommend attending the seminar if you are serious about increasing productivity, meeting goals, and becoming a happier person."

— Travis Arango, Stetson Law Graduate 2015

FRIDAY, SEPTEMBER 7, 2018

9:00 A.M. TO 3:00 P.M.

STETSON LAW SCHOOL

Please join us for this CLE approved interactive workshop that will completely engage you in personal goal setting, how to handle practical challenges and obstacles, strategies for business and personal relationships, and client interaction techniques commonly used by the most successful professionals.

This workshop will include the following sessions:

Session 1: Goals and How to Reach Them

Session 2: Eliminating Frustrations and Obstacles

Session 3: Solving Problems & Developing Strategies

Session 4: How to Effectively Attract, Serve, and Retain Clients

Session 5: How to Develop a Great Team

Session 6: Putting it All Together!

Optional Session 7: Special hour for estate planners

Alan S. Gassman is a practicing lawyer and author based in Clearwater, Florida.

Mr. Gassman is the founder of the firm Gassman Law Associates, P.A., which focuses on the representation of physicians, high net worth individuals, and business owners in estate planning, taxation, and business and personal asset structuring.

FEE:

Continental breakfast, lunch and 400 page manual included.

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Clearwater or St. Petersburg Bar Young Lawyers' Division - \$50

Stetson Alumni and Charitable organization employees - \$50

All others - \$125

Stetson Law School—Gulfport Campus 1401 61st Street South St. Petersburg, FL 33707

To Register, Please Click [HERE](#)

Calendar of Events

Newly announced events in **RED**

EVENT	DATE/TIME	LOCATION	DESCRIPTION	REGISTRATION	FLYER
Business Asset Protection Check List with Alan Gassman	Tuesday, August 14, 2018 1:00 PM	Gotowebinar.com	Business Asset Protection Check List	Click HERE	See Above
199A Planning Strategies with Brandon Ketron	Tuesday, August 21, 2018 1:00 PM	Gotowebinar.com	199A Planning Strategies	Click HERE	See above
Roadhouse Blues Party and Benefit	Friday, August 24, 2018, 4:00 PM - Midnight	The Parkview Room – 105 Central Park Dr N., Largo, FL 33771	See invite above for full details	Contact: Jason@gassmanpa.com	See above
All Children's Webinar	Wednesday, August 29, 2018	Gotowebinar.com	“Hot Topics for a Hot Summer” With Jonathan Blattmachr, Martin Shekman & Jerome Hesch	Click HERE	
Professional Acceleration Workshop	Friday, September 7, 2018. 11AM-5PM	Stetson Law School—Gulfport Campus 1401 61st Street South St. Petersburg, FL 33707	Reach Your Personal Goals, Increase Productivity and Accelerate Your Career.	Click HERE	See above
Florida Osteopathic Medical Association Conference	September 14-16, 2018, 7:30 am – 8:30 am	2900 Bayport Drive Tampa, Florida 33607	Mid-Year Seminar	Contact: Agassman@gassmanpa.com	
University of Florida Advisers Network	September 14, 2018	University of Florida	Dynamic Planning Strategies for the Well Informed Advisor	Contact: Agassman@gassmanpa.com	
North Suncoast Chapter FICPA Seminar	Wednesday, September 19, 2018, 4:30 PM	Chili's, 9600 US Highway 19, New Port Richey	Section 199A	Contact: Agassman@gassmanpa.com	Click Here
Leimberg Webinar	Thursday, September 20, 2018, 3:00 PM – 4:30 PM	Leimbergservices.com	Bankruptcy	Contact: Agassman@gassmanpa.com	
FBA Trust & Wealth Management Conference	Thursday, September 28, 2018	Ritz Carlton, Sarasota	Creditor Protection and Planning for Addicted Individuals	Contact: Agassman@gassmanpa.com	
Notre Dame Tax Institute	October 11-12, 2018	South Bend Indiana	Planning Under Section 199A and	Contact:	

			Associated Tax and Practical Considerations	Agassman@gassmanpa.com	
Las Vegas Life Insurance Conference	October 25, 2018	Las Vegas, Nevada	Dynamic Planning techniques for Cautious Advisors Note-this is a private event	Contact: Agassman@gassmanpa.com	
AAA-CPA Conference	November 5, 2018	Miami, FL	Topics to be Announced	Contact: Agassman@gassmanpa.com	
MER Primary Care Conference	November 8-11, 2018	JW Marriott Los Cabos Beach Resort & Spa	1. Lawsuits 101 2. Ten Biggest Mistakes That Physicians Make in Their Investment and Business Planning 3. Essential Creditor Protection & Retirement Planning Considerations. 4. 50 Ways to Leave Your Overhead & Increase Personal Productivity.	Contact: Agassman@gassmanpa.com	
Mote Vascular Foundation Symposium	November 30 – December 2, 2018	The Westin-Sarasota, 1175 N. Gulfstream Ave, Sarasota, FL 34236		Contact: Agassman@gassmanpa.com	

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