GASSMAN CROTTY & DENICOLO P.A.
ATTORNEYS AT LAW

THE THURSDAY REPORT

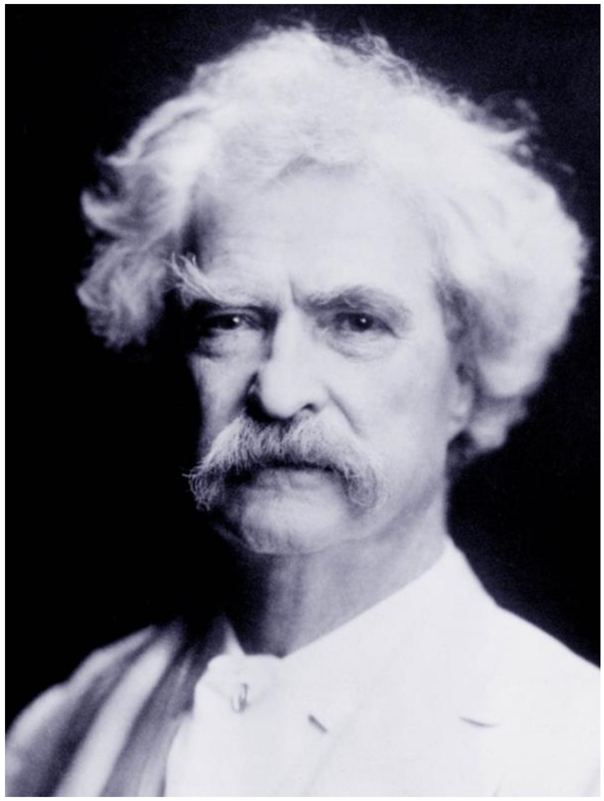
Issue # 268 Thursday, May 23, 2019

Re: The Memorial Day Report

In This Issue:

We welcome contributions for future Thursday Report topics. If you are interested in making a contribution as a guest writer, please email Alan at agassman@gassmanpa.com

Quote of the Week



Patriotism is supporting your country all the time, and your government when it deserves it.

-Mark Twain

Memorial Day, originally called Decoration Day, is a day of remembrance for those who have died in service of the United States of America. Over two dozen cities and towns claim to be the birthplace of Memorial Day. While Waterloo, N.Y. was officially declared the birthplace of Memorial Day by President Lyndon Johnson in May 1966, it's difficult to prove conclusively the origins of the day.

Regardless of the exact date or location of its origins, one thing is clear – Memorial Day was borne out of the Civil War and a desire to honor our dead. It was officially proclaimed on 5 May 1868 by General John Logan, national commander of the Grand Army of the Republic, in his General Order No. 11. "The 30th of May, 1868, is designated for the purpose of strewing with flowers, or otherwise decorating the graves of comrades who died in defense of their country during the late rebellion, and whose bodies now lie in almost every city, village and hamlet churchyard in the land," he proclaimed. The date of Decoration Day, as he called it, was chosen because it wasn't the anniversary of any particular battle.

Important 199A Developments: Treasury Lawyers Provide Informal Guidance

by Alan Gassman

Recently, the Real Property, Trust & Estate Law Section of the American Bar Association sponsored a webinar that Treasury lawyers Audrey Ellis and Wendy Kribell participated in. Steve Gorin, J.D., and Robert Keebler, CPA, were the other participants.

Here are the most important takeaways from the webinar, written mainly for accountants and tax lawyers, but hopefully understandable by all readers who have a background in this area:

The first takeaway, which one of the Treasury lawyers apologized for, was with respect to whether separate books and records would have to be kept by an entity that has both SSTB and non-SSTB activities and income. "SSTB" stands for Specified Service Trades or Business and includes such professions as Medicine, Law, Accounting, and Consulting. An example in the Regulations is a company primarily sells lawn care and landscaping equipment, but also provides advice on landscape design for large office parks and residential buildings, which would be considered consulting. Because the consulting services constitute more than ten percent of revenues and separate or separable accounting records were not kept, the entire business is treated as an SSTB. In a second example, a veterinary (medical) practice treats animals, but also manufactures and sells dog food. The example explains that the company separately invoices for the dog food sales, has separate employees that are unaffiliated with the veterinary clinic, and maintains separate books and records for the dog food sales.

While the above-referenced example in the Regulations indicates that the practice keeps separate books and records, it is apparently sufficient that the practice would keep one set of books and records but would be able to separate out the incoming deductions attributable to each of the two separate businesses. As a practical matter, there must be some degree of segregation in order to determine what the taxable income derived from each separate business will be.

The root of this requirement comes from Regulations under Internal Revenue Code Section 446 with reference to when different activities under one entity can have separate accounting methods, and states that "no trade or business will be considered separate and distinct unless a complete and separable set of books and records are kept…" The language that includes that phrase was quoted in the first Final Regulations that came out on January 18th as "unless a complete separate set of books and records is kept," but then re-quoted in the February 4th corrected Final Regulations as "unless a complete and separable set of books and records is kept…" A literal reading of this language in the Preamble would seem to indicate that separate books and records do not have to be maintained, but the businesses must be separate and distinct enough to meet the requirements to maintain separate books and records if so desired.

Quite possibly, the drafters thought that the 446 regulations required separate books and records and then realized after January 18th that they do not. Until further guidance is issued on this matter, it seems safest for taxpayers to maintain separate books and records for SSTB and Non-SSTB income, even though a literal reading of the Final Regulations would only require that they be "separable".

The second takeaway is that the webinar confirmed that when multiple entities taxed as partnerships or S corporations are all in the same business and under common ownership, they cannot be aggregated for purposes of determining whether there is enough activity and financial risk to constitute "an active trade or business" under Internal Revenue Code Section 162.

This is important because the Final Regulations indicate that in order for income to qualify for the Section 199A deduction, there must be an "active trade or business" as defined in Code Section 162, which requires that the applicable entity or individual takes on the risks and rewards of running a trade or business and has sufficient activity that is reasonably necessary to run the trade or business.

The case law under Section 162 goes back for many decades and, for example, generally provides that simply collecting a rent check and verifying insurance and maintenance compliance in a typical triple-net lease arrangement will not arise to the level of an "active trade or business" even if the landlord is taking on significant financial risk.

The comments and Regulations make it clear that if 10 leased properties arise to the level of having an active trade or business and are held under one partnership or S corporation, or under limited liability companies that are disregarded for income tax purposes and are all owned by a partnership or S corporation, then they will be considered to be one active trade or business for Section 199A purposes; but, if the same partners or S corporation owners have 10 separate partnerships or S corporations that own 10 separate rental properties, then each rental property must be viewed separately, and none of them may qualify as being an active trade or business under Section 199A.

The third revelation from the ABA webinar is that income distributed from a complex trust to a beneficiary will be aggregated with the income remaining in that trust and with all income of the grantor of the trust for purposes of determining whether the $157,500/$315,000 thresholds are met, where income is from an SSTB or a trade or business that does not have sufficient wages or an adjusted basis from Qualified Property.

This situation arises when high income taxpayers have SSTB income, or trade or business income, and cannot qualify for the Section 199A deduction but have relatives or close friends who can.

In that situation, the high-income taxpayer could gift or sell part ownership in the trade or business entity to a child, grandchild, or other lower income individual who would be able to take the deduction.

The third takeaway focused on trusts that are separately at their own brackets, which are referred to as "complex trusts" and may qualify for the Section 199A deduction when a high income owner of an SSTB or entity not satisfying the Wage/Qualified Property test transfers ownership to a trust with income below the threshold limitation, unless the trust was established or funded for a primary purpose of "avoiding, or of using more than one, threshold amount for purposes of calculating" a Section 199A deduction, in which event the Regulations indicate that the trust will be disrespected as a separate trust entity for Section 199A threshold amount purposes.

An example discussed in the webinar is as follows:

Mom gifts a 50% ownership interest in a business earning $400,000 of income to a trust for the benefit of her son, and the trust distributes $100,000 of such income to the son, so that the mother was then considered to have $200,000 of income, the son is considered to have $100,000 of income, and the trust is considered to have $100,000 of income. The example then explained that if the gift of the 50% interest in the business was for the purpose of avoiding tax under Section 199A, then the trust would be disregarded for purposes of determining the threshold and the $200,000 of income allocated to the trust and son would be aggregated with the Grantor of the trust (the mother), so that the mother would be considered to have $400,000 of Section 199A income. As a result of this, none of the income would be eligible for the Section 199A deduction. The trust would still be taxed on the $100,000 of income, and the son would be taxed on the $100,000 of income distributed, but neither would be able to take the Section 199A deduction.

The Regulations do not indicate that income, which is distributed from the complex trust and would otherwise be taxed to a beneficiary, will also be aggregated with the grantor of the trust, and it is not clear to the authors as to whether the language of the Regulations actually accomplishes what the Treasury lawyer indicated to be the apparent intent.

The above-mentioned example also explained that if the gift was directly to the son, solely for the purposes of qualifying income for the Section 199A deduction, then the anti-abuse rule would not apply.

As a result of the above, more tax planners will recommend the use of a Section 678 trust, which enables all of the income earned by the trust to be taxed as if it was actually earned by an individual who had the right to make a withdrawal of all principal or income from the trust, as described in our Section 678 Forbes blog post, *678 Ways to Qualify for the 199A 20% Deduction.*

Conclusion

These new views came as a surprise to many of us and show that the process of writing and understanding regulations on short notice is an inexact science at best. Hopefully some of these views will change over time after consideration that the actual language of the Final Regulations does not seem to support all of these positions.

Check Your Homeowner's Policy

We recently had an independent insurance agent check a homeowner's policy for a client who had thoroughly reviewed and requested more information on coverages.

It turned out that the policy limited damages from pipe or appliance leaks to $10,000 in exposure to the carrier.

Here is what the independent insurance advisor said about this:

Hi Alan,

Thank you for sending these!

The home-owners policy has a major coverage restriction in that it limits water damage claims from pipe or appliance leaks to $10,000.

I had my washing machine line break off last February and it caused $45,000 of damage to my 2500 sq ft home. Water leaks are the number one claim on all home policies and the payouts can be huge.

I would not want the $10,000 limit on my policy, but she may have elected this. If not, this is a huge reason to change carriers.

The other coverage seems in line unless she has jewelry worth more than $10,000 which she wishes to insure.

Best regards,

A free webinar on YouTube entitled What Mary Poppins Didn't Know About Umbrellas may be useful, but we miss Dick Van Dyke and Julie Andrews.

2019 Update Sneak Peak: Florida Law for Tax Business, Financial & Estate Planning Advisors

By Alan Gassman

The following is an excerpt from the up and coming 2019 edition of Florida Law for Tax, Business, Financial & Estate Planning Advisors by Alan S. Gassman:

SPRINGING POWERS OF ATTORNEY

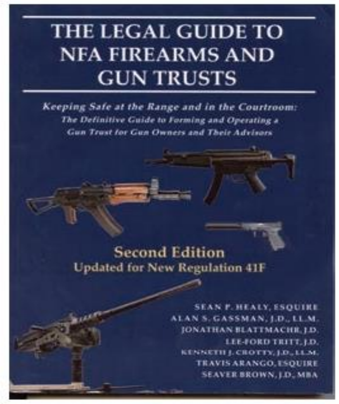
A Springing Power of Attorney takes effect only upon the occurrence of a specified event, but Springing Powers of Attorney signed on or after October 1, 2011 are no longer valid under the new Power of Attorney law. However, "Escrowed Powers of Attorney" can be used as a substitute for a Springing Power of Attorney to achieve the same result.

In an Escrowed Power of Attorney, the Power of Attorney document is accompanied by instructions stating that the originally executed Power of Attorney document is not to be delivered to or used by the appointed Agent unless or until the Principal becomes incapacitated or otherwise unavailable. In other words, although the Power of Attorney is in effect from the date of execution, the document itself is held in safekeeping to prevent the Agent from acting until such time as the Principal desires.

It is important to note that under the new Power of Attorney law, a copy of a Power of Attorney can have the same effect as the original, unless the Power of Attorney contains language that requires the original document to be in the Agent's possession before he or she can act. If such "original required" language is added to an Escrowed Power of Attorney, then the lawyer or other party holding the document in escrow should be able to successfully "spring" the Power of Attorney by delivering it to the Agent and/or third parties upon the Principal's incapacity or other appropriate event.

Published in the June, 2019 edition of *American Rifleman Magazine:*

The Legal Guide To NFA Firearms And Gun Trusts



One of the most useful books to come across my desk in some time is *The Legal Guide To NFA Firearms And Gun Trusts*. Written by seven attorneys that specialize in firearms law, National Firearms Act (NFA) law and gun trusts, it does a lot more than just explain the legal process of owning an NFA gun or forming a trust. It is one of the best explanations of federal gun laws I have seen, making the book worth a look just for that information.

While intended for both lawyers and NFA gun owners, the language is easy to comprehend, and definitions are given throughout for words with specific legal meaning. There are 13 chapters, covering everything from firearm safety to individual ownership of Title II firearms to the specifics of forming gun trusts.

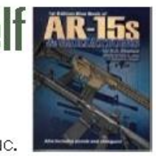
In recent years, there has been a large increase in the number of firearm trusts for multiple reasons. One of the foremost has to do with the acquisition and ownership of NFA items, especially suppressors. Under current law, an individual lawful owner of a suppressor could not let his wife or son have access to it or take it to the range. That's where firearm trusts come into play. If a trust is formed, then any of the trustees, so long as they are not prohibited persons, would be allowed to possess the NFA item without fear of prosecution. There are also good reasons to form a trust for estate purposes, which are explained clearly in this book. In particular, there was a new rule that came into effect in 2016 called "Regulation 41F" that changed the nature of gun trusts, and both the positive and negative aspects of that change are explained.

Finally, there are appendices of ATF forms, FAQs and a very useful explanation of the specifics of an NFA trust by attorney Sean F. Healy. Now in its second edition, the book is subtitled "Keeping Safe at the Range and in the Courtroom: The Definitive Guide to Forming and Operating a Gun Trust for Gun Owners and Their Advisors," and the paper-bound, 8½"x11", 261-pp. guide is well worth the asking price of $40.

legalguidetonfafirearms.com

—Mark A. Keefe, IV, Editor In Chief

Also On The Shelf



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Tom Petty’s Daughters Battle Over Control of the Late Singer’s Estate

by Anna Sulkin – Originally published in Wealth Management

Tom Petty’s daughters, Adria Petty and Annakim Violette, are turning up the heat in the ongoing battle of control over the late singer’s estate.

In a complaint filed in Los Angeles Superior Court last week, the daughters (who are from Tom’s first marriage) take aim at his widow, Dana York Petty. Among other allegations, Adria and Annakim accuse Dana of usurping control over Tom’s catalog and other assets, at their expense.

According to the complaint, the daughters accuse Dana of failing to fund Petty Unlimited, LLC, which was set up to equally divide the trust assets among the three. Instead, Dana has allegedly set up a separate company, Tom Petty Legacy, LLC, "as a vehicle through which to deprive" Adria and Annakim of their rightful assets. They’re seeking at least $5 million in damages.

Where’d It Go Wrong?

The cause of all of this tension is rooted in the wording of the late singer’s trust. Adria and Annakim claim that the terms of their father’s trust grants them “equal participation” in the decision making concerning the handling of his estate. In response to such interpretation, Dana filed a a petition in court last month accusing the daughters of trying to “rule by majority” and asserting that as the sole trustee with authority to manage his estate, she gets final say. She also alleges that Adria’s “erratic behavior” is on track to jeopardize the trust’s business dealings and relationships, including with the Heartbreakers (his former bandmates) and his record label. She’s petitioned the court to assign an independent professional manager to help manage the assets.

Whose Interpretation is Right?

This struggle for control is a prime example of the importance of precise language when drafting legal documents. The terms “equal participation” can be interpreted to mean that Tom indeed wanted each of York, Adria and Annakim to have an equal vote, which is how the daughters have interpreted it, therefore rendering the two of them a collective majority rule. However, it’s also possible that equal participation means they have “an equal right to participate in the decision process, but don’t have any legal options” says Carrie Harrington, a trusts and estates attorney at Levenfeld Pearlstein in Chicago, who isn’t affiliated with the case.

According to Harrington, both interpretations are plausible. She says that it will now likely be up to the drafting attorney to provide evidence, if any, of which one of those options Tom had in mind during the drafting process. The drafting process usually entails many client discussions, which can help clarify the meaning of ambiguous language in event of a dispute, as in this case. Reviewing other surrounding language in the trust can also help. The interpretation of the language of the trust will likely play a key role in the outcome here.

Hindsight is 20/20

Harrington advises asking a colleague not involved in the drafting of the particular client’s will or trust to review the documents from a fresh perspective. Often, what may seem clear to those familiar with the particular client’s situation might actually seem ambiguous to an outside party. She also encourages practitioners to think of the worst-case scenarios that can happen if provisions in the document are misinterpreted, so that they can account for those. Additionally, in situations in which a client feels that the terms of his will or trust may seem unfair or unequal to his beneficiaries, Harrington suggests discussing the terms and reasoning behind them with the beneficiaries beforehand, so that there are no surprises during probate.

What You Never Knew About Large Charitable Donations and the Choices That Donors Can Be (part 1 of 2)

By Alan Gassman, John Beck and Cody Vallette

The Tax Code and its regulations are a confusing beast that can trip up even the most seasoned of tax advisors. When clients want to donate to charities while also maximizing their tax gains, tax advisors are often waylaid by the sheer volume of interrelated statutes. The reason for this confusion rests primarily on two factors: first, that the tax law and charitable entity rules themselves are often misunderstood and misapplied, and secondly, in this author's opinion, that there is no straightforward and practical explanation for how to apply the requirements and techniques effectively.

Quite frankly, the complexity and amount of work that may go into a successful and optimized charitable structure will rarely compensate the professional advisors who have mastered its creation and application. The societal good, the opportunity to master interesting combinations of tax and state law, and the capability to assist our most well-intentioned clients can offset the steep learning curve, and it is always worthwhile to assist our wealthier and well-intentioned clients in bettering our society.

Please save this article as a resource and possible “eye opener” as it covers some not-so-well-known but effective (and sometimes essential) charitable tax planning principals and strategies. I hope that you enjoy and comment on these posts, and that together we may help others to understand how to best maximize the donations to charity while lawfully minimizing what is wasted on taxes.

On the estate and gift tax side of things, most advisors and well-informed charitable clients are well aware that there is an income tax deduction for transfers of cash and appreciated assets to charities. Once those assets have passed into a Charitable Lead Annuity Trust (“CLAT”), they can provide annual payments to a chosen charity, while leaving assets that remain after a term of years to family members without exhausting any estate or gift tax exemptions. On the other hand, planners rarely quantify the loss of income tax savings that results from the use of a typical “Non-Grantor” CLAT. They may also offer clients the ability to avoid income tax on interest, dividends and rents received on assets that are set aside to be paid to charity over a term of years under what is known as a “Grantor” CLAT.

Further, the vast majority of competent tax planning professionals are not aware that non-voting stock or non-voting ownership interests in an entity that can be controlled by the donor can be gifted to a family controlled charitable foundation to provide a fair market value income tax deduction (subject to standard Adjusted Gross Income (“AGI”) limitations). To maintain control, the donor can serve as trustee of a special trust that controls the voting stock and manage the continuing active business without violating the prohibited transaction, private inurement or excess business holdings rules.

Let’s cover the above planning techniques and other core concepts and common misconceptions to expand the gift of charitable gifting literacy to those who are interested.

Most taxpayers who make large charitable donations are in the 37% income tax bracket and on average gift less than the 50% to 60% of the applicable Adjusted Gross Income (“AGI”) ceiling. Until 2017, the ceiling on annual deductibility was 50% of AGI, but the 2017 Tax Reform Act raises this to 60%. The 60% of AGI limitation only applies to cash donations made directly to public charities and Private Operating Foundations. Many planners think that a taxpayer could give an amount equal to 50% of AGI in appreciated stocks or other assets and then 10% in cash to get to the 60% level, but this is not the case.

The donations that qualify for the 60% of AGI limitation are applied first, meaning that the taxpayer would only be allowed to deduct up to 50% of the taxpayer’s AGI.

Normally, a 30% of AGI limit applies for donations made to entities that do not qualify as “public charities,” with donations to such entities being further reduced to 20% of AGI in the event the donation is of capital gain property. Many affluent taxpayers prefer to have their own Private Operating Foundations, which may qualify as a “Private Operating Foundation” if they have active charitable activities.

When a donation exceeds the applicable percentage of AGI that is allowed, the excess can be carried forward, but only so long as the donor is living, and for not in excess of five years.

Let’s briefly review the differences between a Private Foundation, a Private Operating Foundation, a Supporting Organization, a Donor Advised Fund, and a Public Charity. There are many differences and misconceptions that advisors need to be aware of to make sure that the client may make the optimal choices. A set of easy-to-follow charts is available upon request at agassman@gassmanpa.com, which compares these organizations and the unique benefits and drawbacks of each. The following discussion is somewhat oversimplified for the convenience of the reader, and an extensive explanation is available upon request.

Most Private Foundations or “Non-Operating Foundations” are established as not-for-profit corporations or trusts which can be controlled by the donor who funds the organization. Many states require that a not-for-profit corporation have two or more officers, file annual reports and pay annual report fees. Some states allow for a trust to be established with a single trustee who can be the primary donor, alleviating the need to file annual reports with the state of origin. It is important to check your state’s statutes to ensure compliance with all applicable regulations.

Private Foundations and Private Operating Foundations can be easy and inexpensive to form and maintain, which is often a surprise to charitable individuals and their advisors, who may not have extensive experience in this area.

Donations of appreciated assets to Private Foundations will normally qualify for an income tax deduction based upon the value of the assets transferred, but the deduction generally will not exceed 30% of the taxpayer's adjusted gross income. (IRS Publication 526). The amount deductible varies from 60%, 50%, 30%, or 20% depending on the type of property given and the type of organization it is given to. Amounts you spend performing services for a charitable organization may be deductible as a contribution to a qualified organization, subject to the limit applicable to donations to that organization. For example, the 30% limit applies to amounts you spend on behalf of a Private Non-Operating Foundation.

The 60% limit based on the adjusted gross income has two limitations. The first limitation is that cash donations are applied first followed by all other donations. For example, if an individual donates 10% of their AGI in cash and 50% of their AGI in appreciated assets, the 10% cash deduction would be applied first, followed by the 50% appreciated asset donation. Because appreciated assets can only offset up to 50% of the taxpayer's income, the taxpayer would only be able to offset 50% of his or her income for the year and would carry forward the remaining 10%, which would be classified as a donation of an appreciated asset. The second limit is the capital gain property exception, where a 30% limit applies to non-cash contributions to a 60% limit organization when the taxpayer is using the asset's fair market value to calculate the charitable donation amount. There are two 30% limits that may apply to your contributions. The 30% limit for capital gain property contributions to a 50% limit organization is separate from the 30% limit that applies to your other contributions. Both are separately reduced by contributions made to a 50% organization, but the amount allowed after applying one of the 30% limits doesn't reduce the amount allowed after applying the other 30% limit.

If you make non-cash contributions of capital gain property during the year (1) to any organization described as a Private Non-Operating Foundation; or (2) "for the use of" any qualified organization, your deduction for those contributions is limited to 20% of your adjusted gross income.

Examples of this would include baseball bats used in charitable sports organizations, jewelry on display at a university in a museum type setting, cash donations to churches and religious organizations, as well as cash donations to publicly supported charities.

It is common to have a building that has been fully depreciated for income tax purposes donated to a Private Foundation that may then rent out the building. The Private Foundation could then spend some or all of the rental income on charitable causes. Rent is not considered to be Unrelated Business Taxable Income ("UBTI") which allows for the Private Foundation to receive the rental income tax free. Alternatively, if the rental income was received directly by an individual taxpayer, that individual taxpayer would be taxed at the 20% tax rate.

If the organization receiving the above building is a Private Operating Foundation or Public Charity, then the full 50% of AGI deduction will apply, regardless of whether the building is used for direct charitable purposes.

Clients giving appreciated stocks can use any of the above referenced 501(c)(3) organizations, but clients who are over the age of 70 ½ have the ability to donate up to $100,000 of IRA assets per year to a charitable entity using a "qualified charitable distribution." This will avoid the income tax consequences associated with receiving required minimum distribution amounts each year.


1245
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Calendar of Events

Newly announced events in RED

EVENT	DATE/TIME	DESC.		REGISTRATION
FICPA Mega CPE Conference for the TCJA	June 10 – 13, 2019	Alan will be speaking on the new 199A finalized regulations		Contact: Agassman@gassmanpa.com
MER Conference Internal Medicine for Primary Care	June 13 – 16, 2019, Chicago, IL	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
Maui Mastermind Wealth Summit Bonus Webinar	June 20, 2019. 3:00 PM	Legal Protection Package: Nuts and Bolts of Estate Planning, Personal Creditor and Estate Tax		Please Click HERE
Maui Mastermind Financial Pillar Super Course	June 22-23, 2019	Hilton-Atlanta Airport	Crucial Legal and Tax Principals for Accumulating Wealth	Please Click HERE
45th Annual Notre Dame Tax Institute	September 26-27, 2019	South Bend, Indiana	Alan's topic will be, "Application of Section 199A and its interaction with other Prominent Tax Laws to Real Estate Investors, Developers and Others"	Contact: Agassman@gassmanpa.com
FICPA Accounting and Tax Conference	October 24, 2019	Estero, FL	TBD	Contact: Agassman@gassmanpa.com

Special Asset Protection Presentation	Friday, October 25, 2019	University of Miami Law School	Advanced Asset Protection Workshop with Les Share	Contact: Agassman@gassmanpa.com
2019 Maui Mastermind Wealth Summit	November 10 – 15, 2019	The Fairmont Orchid, Big Island of Hawaii	Alan's topics will include: (1) The Magical and Mystical Aspects of Tax Planning for the Successful Entrepreneur, and (2) Estate Planning Meets Creditor Protection Planning - Making Sure That You Have Covered the Bases.	Please Click HERE
Mote Vascular Foundation Symposium	December 7, 2019	TBD	Estate, Medical Practice, Retirement, Tax, Insurance, and Buy/Sell Planning – The Earlier You Start the Sooner You Will Be Secure	Contact: Agassman@gassmanpa.com
Certified Contractors Network Presentation	January 4, 2020 - Orlando	Orlando, FL	Creditor Protection for the Intelligent Construction Family – It Wasn't Raining When Noah Built the Ark	Contact: Agassman@gassmanpa.com
Venice Estate Planning Council Presentation Hosted by Community Foundation of Sarasota County	Tuesday, January 21, 2020, Venice then Sarasota, FL	For the Venice Estate Planning Council and Sponsored by the Community Foundation of Sarasota County, Alan will be conducting a morning presentation, "Innovative Charitable Techniques, Asset Protection Strategies You Didn't Know and Creative Planning Under Section 199A" He will be answering questions (and telling many bad jokes) for VIPS at the		Contact: Barbie Gonzalez: BGonzalez@CFSarasota.org

		hosted luncheon and will be the dinner speaker to finish the event off. Starting in Venice, these events will conclude in Sarasota.	