



The title "THE TOMBSTONE REPORT" is presented in large, bold, black, all-caps sans-serif letters. The text is set against a background of a weathered, light-colored stone wall, with the letters appearing to be carved into or placed on the surface.

Issue #276 - Thursday, October 31, 2019

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A Poem

By: Alan Gassman

'Twas the night before Halloween
And all through the office,
Not a creature was stirring
Except for Old Lawfuss.

The dentures of Rufus
Had been left on the shelf,
Next to his cane and his hat
And a picture he took of himself.

The probate crew was off
Celebrating another Thursday Report,
While the janitor was cleaning up
And drinking too much port.

When all of the sudden
The Cat in the Hat
Came down the chimney
And encountered a rat.

Terrified of rodents,
He high-tailed it out.
He would cause havoc elsewhere,
And left with a shout.
Because the Monster of Dr. Seuss
Was no longer at large,
The bills had gone out
Billable time must be charged!

And many were sent
Without any discount
The month end was near
Time to add to the bank account.

It was time to refill on staples and beer,
The sign needed a new saying,
And scary Old Lawfuss
Was ready for a slaying.

So down he went on the snowy hill
Yelling "Dash away, Donner!"
The office is closed,
And to heck with "Your Honor".

And then someone exclaimed,
"He is napping again!"
And the picture of Colonel Sanders
Refrained with a grin (not a gin).

Another Halloween
Scaring children with candy
Without asking their guardians
Is on this night just dandy.

But please be safe
And take care of yourself,

Because old Rufus's dentures
Are missing from the shelf.

Quotes

"If human beings had genuine courage, they'd wear their costumes every day of the year, not just on Halloween." - Douglas Coupland

"Every day is Halloween, isn't it? For some of us." - Tim Burton

"I'll stop wearing black when they make a darker color." - Wednesday Addams, "The Addams Family"



Happy "1031" Day! Ten Terrific Facts on One of Our Favorite Code Sections

By: Christopher Denicolo



As you know, the calendar marks one of the most unique days of the year. In the same vein as Pi Day (3/14) and Star Wars Appreciation Day (May the 4th), we celebrate 1031 Day by paying homage to Internal Revenue Code Section 1031.

Section 1031 benefits taxpayers by allowing certain taxpayers to defer gain with respect to the sale or exchange of real estate held for productive use in a trade or business or for investment, if the taxpayer receives “like-kind” property in exchange for the transfer of the old property and defer any gain associated with such sale if a similar property is purchased within 180 days of the original sale. This “like-kind exchange” has been used by many taxpayers to defer gains that would otherwise be recognized on the sale of real estate (and other property in the past).

While this Section is widely known, it is often misunderstood, and there are many features or technical requirements that are crucial to assure that a proper 1031 Exchange can be effectuated.

The following are ten important features and requirements that should be understood by any practitioner (or layman) who engages in or is contemplating engaging in a Section 1031 Exchange:

1. Under Section 1031, no gain or loss is recognized if real estate held for productive use in a trade or business or for investment is exchanged for “like-kind property.” No gain would be recognized on the transaction if all requirements are met, and the taxpayer would take the same basis in the new property as he or she had in the old property that was conveyed.
2. The like-kind exchange treatment under Section 1031 is mandatory in that it is not subject to election or waiver by the taxpayer. Nevertheless, a taxpayer who wants to avoid Section 1031 can intentionally fail to meet one of the requirements, which would cause the Section (and non-recognition treatment) to not apply. This would be appropriate if there is a loss on the property, or if the taxpayer has net operating losses or other tax attributes that would prevent him or her from recognizing gain with respect to the

The obvious intentional “failed requirement” would be for the taxpayer to receive cash in exchange for the transfer of the first property, which is typically how most real estate transactions are structured.

3. As a result of the 2017 Tax Act, only real estate is eligible for a 1031 Exchange. Prior to the 2017 Tax Act, any property held for productive use in a trade or business or for investment was eligible for a 1031 like-kind exchange, which included personal property. However, there were some exceptions which prevented certain personal property from qualifying for a 1031 Exchange. Examples of such property include stocks, bonds or notes, other securities or evidence of indebtedness or interest, interest in a Partnership, stock in trade or other property primarily held for sale, certificates of trust or beneficial interests, or choses in action.

4. The 1031 Exchange must be solely for “like-kind property” which means that the property received of approximately equal value, and any non-qualifying property or money that is received in exchange for the sale of the old property is treated as “boot.” If the taxpayer receives boot from a 1031 transaction, then such taxpayer would recognize gain to the extent of value of the boot received.

For example, if the taxpayer transfers Property A which is worth \$100,000, in exchange for Property B which is worth \$90,000, and \$10,000 in cash, then the taxpayer would recognize gain to the extent of the value of all property received exceeds the adjustment basis of the property transferred, but such gain will not exceed the value of the boot received (which in this case is \$10,000).

5. The taxpayer may acquire the new property prior to selling the old property under something known as a “reverse exchange” or a “parking arrangement.” Under this technique, title to the new

property is taken by a “qualified intermediary” or an affiliate of a qualified intermediary, and the property would be leased to the taxpayer.

Please note that a qualified intermediary cannot be the taxpayer, an agent of the taxpayer (such as the taxpayer’s employee, attorney, accountant, investment banker or broker, real estate agent or broker) within a two year period prior to the transfer of the old property.

After the old property is conveyed, then the qualified intermediary or its affiliate will transfer ownership of the new property to the taxpayer. This technique is described in Revenue Procedure 2000-37.

Another alternative is for the taxpayer to transfer the old property to a qualified intermediary in exchange for the new property. The qualified intermediary would then hold the old property until a buyer is found and the sale of the old property can be consummated.

Nevertheless, there are a number of nuances and technical requirements associated with various arrangements. Revenue Procedure 2000-37 provides an excellent road map with respect to this type of 1031 Exchange, and the author suggests that any taxpayer who is contemplating this type of exchange consult such Revenue Procedure to assure that all applicable rules are complied with.

6. Partnership interests cannot be exchanged under a 1031 Exchange. Therefore, if an entity that is taxed as a partnership for federal income tax purposes wishes to effectuate a 1031 Exchange, then the exchange must occur on an all or nothing basis, meaning that all partners must participate in the exchange indirectly due to their ownership in the Partnership.

A solution to this problem is to dissolve the Partnership and to have the individual partners be co-owners in the underlying property. This will allow each separate partner the ability to decide whether to participate in a 1031 Exchange with respect to a sale of the property, as undivided interests in real estate are eligible for like-kind exchanges under Section 1031.

7. One type of Section 1031 Exchange is the “Delayed Exchange” or the “Starker Exchange.” Under this transaction, the acquisition of the new property does not occur until after the transfer of the old property.

Any new property which is to be acquired as part of a 1031 Exchange must be identified within 45 days after the date on which the old property is transferred, and the taxpayer must receive ownership of the new property no later than the earlier of: (a) 180 days after the date on which the old property is transferred; or (b) the due date for the transferor’s tax return for the taxable year in which the transfer of the old property, accounting for extensions.

These time limits function like statutes of repose in that non-compliance with the applicable time period eliminates the taxpayer’s ability to avail himself or herself of the benefits of Section 1031.

8. The taxpayer can tack the holding period of the old property onto the holding period of the new property if the property transferred was a capital asset or a Section 1231 property, and the basis of the new property is determined in whole or in part by the property transferred. Therefore, the taxpayer has the benefit of applying the holding period of the old property to the holding period of the new property.

If the new property does not meet such requirements, then the taxpayer's holding period of the new property begins on the date of acquisition of the new property.

9. Section 1031 does not preclude a taxpayer from engaging in a 1031 Exchange with a related person. However, if within two years of the date of the last transfer that was part of the exchange, either the taxpayer or the related person disposes of the property that they received in the exchange, then no non-recognition treatment will apply, and the taxpayer will be treated as having sold the old property to the related person on the day on which either the taxpayer or related person transfers property subject to the exchange within the applicable two year period.

This provision is designed to prevent abuse of the 1031 Exchange rules by allowing taxpayers to effectively extend the exchange period by engaging in transactions with related persons.

10. Even though a Section 1031 Exchange will not cause recognition of gain or loss, any such exchange must be reported to the IRS on the taxpayer's federal income tax return. This is typically reported on either Schedule D or Form 4797, as applicable. Additionally, the taxpayer will need to file the Form 8824 to report the details of the 1031 Exchange.

Debtors – What to Save and What to Spend

[Gassman & Markaham on Florida and Federal Asset Protection](#)

WHAT TO SAVE AND WHAT TO SPEND.

Quite often, the authors consult with debtors who have serious issues, and have been told that there is “nothing they can do,” without any guidance on how to handle what to save and what to spend from cash flow.

For example, a wage earner who is the head of household may be facing a lawsuit and may have assets in his or her name that would be subject to the claims of creditors, if they were to be transferred into an exempt asset. In this situation, it would make sense for the exposed assets to be spent for normal living expenses and defense costs, while the wages may be invested in exempt assets or placed into a tenancy by the entirety account, if the wage earner is the head of household.

By the same token, we commonly encounter situations where one spouse of a married couple has a creditor situation, and the spouses jointly own assets that are not protected under the tenancy by the entirety rules. In that situation, the spouses may want to divide the assets equally, so that the half owned by the spouse that does not have the creditor situation can be kept separate, and the half owned by the spouse who is the debtor can be spent to defend the claim, or to contribute towards the living expenses of the couple, or possibly even be transferred into a homestead.

Even in situations where avoiding a governmental creditor would be a crime, an advisor can give guidance on what can be spent in the normal course of living and what can be done with cash flow and applicable assets.

In situations where a corporation or other business entity is facing significant liability, but continues to earn significant revenues that exceed its operating expenses, pulling “profits” out of the company can result in a debtor holding “ill-gotten gains,” and potential loss of homestead protection if the ill-gotten

gains are invested in a homestead. Some businesses may spend more on advertising and other things that could enhance the value of the personal goodwill of the professional, and legitimate post-bankruptcy earnings. The purchase of tail malpractice insurance is discussed at Section Y of this Chapter.

In many situations, the ill-gotten gains could be spent, and unrelated funds that would otherwise be lost to the creditor may be invested in a homestead, or otherwise situated without posing a risk of loss of the homestead, or the possibility of committing a crime.

Oftentimes, one member of a married couple will have the creditor issue and will want to place his or her money into the homestead by paying down the debt on a jointly owned home. This presents the risk of the homestead pay-down being considered to be one-half homestead pay-down and one-half a “fraudulent transfer” to the spouse. In this situation, it will be better to have the debtor spouse purchase part ownership of the homestead from the non-debtor spouse, and to reallocate debt accordingly.

There may be “close calls” with respect to individuals who can legitimately fund 529 College Savings Plans, retirement accounts, make charitable contributions, and do other things that they should have done in prior years and would be very well advised to do, regardless of whether a creditor situation exists. In addition, clients have weddings, bar mitzvahs, and other events to pay for out of moral obligation.

Bankruptcy Prevention Provision for Statutory Entities

[Gassman & Markaham on Florida & Federal Asset Protection Law](#)

BANKRUPTCY PREVENTION PROVISION FOR STATUTORY ENTITIES.

Sometimes lenders will put language into articles of incorporation, organization, or other documents to prevent the entity from filing bankruptcy and having the advantages of bankruptcy law apply with respect to the particular creditor. These types of provisions will normally be unenforceable and considered to be against public policy, unless a special officer or other fiduciary is named and appointed to have the right to approve or initiate the filing of a bankruptcy. When this right is given in the document, it may be possible to prevent a non-person entity from filing bankruptcy.

Usually the special officer or fiduciary that is appointed to facilitate this is referred to as an “Independent Manager,” and the language that is inserted into the limited liability company Operating Agreement is as follows:

“Independent Manager” shall mean an individual who has prior experience as an independent director, independent manager or independent member with at least five years of employment experience and who is provided by Stewart Management Company, Wilmington Trust Company, CT Corporation, National Registered Agents, Inc., Lord Securities Corporation, Corporation Service Company, or, if none of those companies is then providing professional independent managers, another nationally-recognized company reasonably approved by Lender, in each case that is not an affiliate of the Company and that provides, in the ordinary course of its business, professional independent managers and other corporate services, and which individual is duly appointed as an Independent Manager and is not, and has never been, and will not while serving as Independent Manager be, any of the following:

(i) a member, partner, equity holder, manager, director, officer or employee of the Company, the Member, or any of their respective equity holders or affiliates (other than as an Independent Manager of the Company or an affiliate of the Company that is not in the direct chain of ownership of the Company and that is required by a creditor to be a single purpose bankruptcy remote entity, provided that such Independent Manager is employed by a company that routinely provides professional independent directors in the ordinary course of its business);

(ii) a supplier, service provider or a creditor (including provider of professional services) to the Company, or any of its equity holders or affiliates (other than a nationally-recognized company that routinely provides professional independent managers and other corporate services to the Company or any of its equity holders or affiliates in the ordinary course of its business);

(iii) a family member of any such partner, member, equity holder, officer, director, manager, employee, creditor, service provider or supplier; or

(iv) a Person that controls (whether directly, indirectly or otherwise) any of (i), (ii) or (iii) above.

A natural person who otherwise satisfies the foregoing definition and satisfies subparagraph (i) by reason of being the Independent Manager of a “special purpose entity” affiliated with the Company shall be qualified to serve as an Independent Manager of the Company, provided that the fees that such individual earns from serving as Independent Manager of affiliates of the Company in any given year constitute in the aggregate less than five percent (5%) of such individual’s annual income for that year. The same persons may not serve as Independent Managers of the Company and the Member.

When the above right is given without any ownership interest in the entity itself, this should not violate the S corporation second class of stock rules, which are provided under Internal Revenue Code Section 1361.

These provisions are sometimes used by institutional lenders in order to provide the lender with added security and confidence that the borrower will not enter into bankruptcy. These provisions could entice a lender to provide the borrower with a lower interest rate, or possibly to extend more funds to the borrower.

Characterizing the Different Types of Fraudulent Transfers under Florida Law

By: Maxwell D. Potter



Under Florida’s version of the Uniform Fraudulent Transfer Act (“FUFTA”), a fraudulent transfer is

generally defined as “a transfer made or obligation incurred by a debtor if made with actual intent to hinder, delay or defraud any creditor of the debtor” or a transfer made “without receiving a reasonably equivalent value in exchange for the transfer or obligation.”¹

FUFTA addresses two types of fraudulent transfers.

I. Actual Fraud under s. 726.105(1)(a)

The first type of fraud is an “actual” fraudulent transfer, which focuses on the transferor’s intent to delay, defraud or hinder creditors.² Proving intent here tends to be difficult. FUFTA provides a list of considerations from which a court may infer the debtor’s intent. These include, among other factors, to whether:

- (a) The transfer or obligation was to an insider.
- (b) The debtor retained possession or control of the property transferred after the transfer.
- (c) The transfer or obligation was disclosed or concealed.
- (d) Before the transfer was made or obligation was incurred, the debtor had been sued or threatened with suit.
- (e) The transfer was of substantially all the debtor’s assets.
- (f) The debtor absconded.
- (g) The debtor removed or concealed assets.
- (h) The value of the consideration received by the debtor was reasonably equivalent to the value of the asset transferred or the amount of the obligation incurred.
- (i) The debtor was insolvent or became insolvent shortly after the transfer was made or the obligation was incurred.
- (j) The transfer occurred shortly before or shortly after a substantial debt was incurred.
- (k) The debtor transferred the essential assets of the business to a lienor who transferred the assets to an insider of the debtor.

a. Extinguishment of Cause of Action

Under this type of fraud, a cause of action is extinguished unless the action is brought, “within 4 years after the transfer was made or the obligation was incurred or, if later, within 1 year after the transfer or obligation was or could reasonably have been discovered by the claimant.”³ The one-year discovery extension to the limitations period is referred to as the “one-year savings clause”.

II. Constructive Fraud under s. 726.105(1)(b) or s. 726.106(1)

The second type of fraud is a “constructive” fraudulent transfer, which focuses—not on the transferor’s intent—but rather, the economic effects of the transaction.⁴ Proving a constructive fraudulent transfer requires proof that the debtor, regardless of their intent, (a) did not receive reasonably equivalent value for the asset; and (b) that the debtor was insolvent at the time of, or as a result of, the transfer.

a. Reasonably Equivalent Value

FUFTA does not define “reasonably equivalent value.” Accordingly, whether value is reasonably equivalent must be determined on a case-by case basis. To determine equivalent value, courts consider many factors, including the good faith of the parties, the disparity between the FMV and what the debtor

actually received, and whether the transaction was at arm's-length.

b. Transfer Rendered Debtor Insolvent

“A debtor ordinarily may transfer its assets in a manner and for consideration that it deems appropriate. However, once a debtor becomes insolvent, the rules change. An insolvent debtor that incurs obligations or transfers its assets for insufficient value effectively commits a fraud on its creditors.”⁵

Under FUFTA, a debtor is considered “insolvent” when the “sum of the debtor’s debts is greater than all of the debtor’s assets at fair valuation.”⁶ The statute also provides that there is a presumption of insolvency when a debtor is “generally not paying his or her debts as they become due.”⁷

c. Extinguishment of Cause of Action

Under this type of fraud, a cause of action is extinguished unless the action is brought “within 4 years after the transfer was made or the obligation was incurred,” regardless of when the fraud was or could have been discovered.⁸

¹ Fla. Stat. § 726.105(1)(a)-(b)

² Fla. Stat. § 726.105(a)

³ Fla. Stat. Ann. § 726.110

⁴ Fla. Stat. §§ 726.105(1)(b); 726.106(1) and 726.106(2)

⁵ FRAUDULENT TRANSFERS, CD FL-CLE 7-1

⁶ Fla. Stat. § 726.103(1)

⁷ Fla. Stat. § 726.103(2)

⁸ Fla. Stat. § 726.110(2)

Shift Large Wealth before a Possible Dem Victory in 2020: Guarantees and Guarantee Fees

By: Martin Shenkman



So, this one's a tad complicated, but for people with wealth, complexity and comprehensive planning may be important to complete before the 2020 election. No one knows what the election will bring, and

no predictions are made here (my Ouija Board long ago burnt out). But one statement might be certain. If the Dems win enough control any one of substantial means should expect much harsher estate and other taxes. There may be a big emphasis on “other” this go round in Washington given the continued talk about a possible wealth tax. While a wealth tax seems costly and complex to administer, who knows what might occur. So, folks of wealth should be considering transferring assets to irrevocable trusts to remove them from their estates. Gifts to spousal lifetime access trusts and domestic asset protection trusts should be growing like Tribbles (you’re a Trekkie right?). While no one can assure any of today’s plans will work under a new tax regime, it certainly seems worth taking a shot. [Continue reading this article on Forbes.](#)

The Hardest Thing You Will Ever Do As A Business Owner

Do you own your business, or does it own you?

By: David Finkel



Over the past twenty five years, I have had the privilege of getting to know thousands of business owners in all stages of life. These are intelligent, hardworking people who have the drive and passion to go out and start their own consumer or service businesses. But for many, they soon realize that they aren’t the ones calling the shots in their business. It’s been years since they took a proper vacation and they work 50...60...70 hours a week and still struggle to get all of the things done on their to-do list.

After twenty five years of business coaching, I can say with certainty that the greatest challenge you’ll ever face as an entrepreneur is how to build a business that’s independent of you, the business owner.

Are You Independent of Your Business?

“I don’t have enough time.”

I have heard this time and time again. Business owners come to us wanting to start our coaching program, but can’t seem to find the time to work on the bigger picture, high-value work. They spend their days putting out fires and doing lower level tasks like sales, accounting or customer service. Over time they feel defeated and wonder if going into business for themselves was really the best idea.

So, how do you break free and grow your business without losing yourself?

1. Create A Good Solid Foundation

If you feel like you are doing all the day-to-day work within your company, chances are you need to go back and work on your foundation. Look at all the tasks that you do in a day, a week and a month and look for ways that you can create systems and processes around each one of those tasks. What can you

hand off to other team members or your executive staff? What is the best way to share your knowledge with other team members? Create a plan to document your systems and then share it with the rest of your staff. The more tasks that you are able to delegate, the more time you have to do higher level tasks within your business.

Another great benefit of having a good solid foundation, is that it sets the stage for being able to spend time away from your business. If you have your staff handle sales, accounting, customer service etc, it's much easier for you to take a week or two away from your business.

2. Strengthen Strategic Depth

After you have your foundation in place, it is then time to train your staff for strategic depth.

Ask yourself, "What are the three main things I can do in the next 90 days that would do the most to reduce the business's reliance on me in a critical area?"

Once you have that list in place, look at your staff and decide who would be best suited to train on the various tasks. This might be handled by an assistant or an executive team member, depending on the task in question.

Quarter by quarter, you will notice that you are putting out fewer fires everyday and have more time to focus on growing and developing your business.

3. Focus on Building Up Your Leadership Team

The third thing that you want to look at when trying to build a business that is independent of you is your leadership team. A solid set of leaders can elevate your company and help you do more each and every quarter. If you have a leadership team in place already, take a good look at their talents and abilities and determine whether they have the drive to grow and talent to grow your business. If they don't, make the necessary adjustments to put someone into the position that will. Note: A great employee doesn't automatically mean that they would be great in a leadership role.

Facts / On This Day In History

- 1541: Michelangelo finishes his painting in the Sistine Chapel.
- 1864: Nevada becomes the 36th State.
- 1922: Benito Mussolini becomes Prime Minister of Italy.
- 1926: Magician and escapologist, Harry Houdini, dies of gangrene and peritonitis after his appendix ruptured.
- 1941: Mount Rushmore was completed.
- 1970: Jim Morrison is sentenced to six months in jail and a \$500 fine for open profanity and indecent exposure.
- 1994: Venus Williams makes her professional tennis debut at age 14 defeating former NCAA champion and UF alum Shaun Stafford 6-3, 6-4.
- 2002: Enron CFO, Andrew Fastow, is indicted on 78 counts of wire fraud, money laundering, conspiracy and obstruction of justice.
- 1517: Martin Luther posted the 95 Theses

Humor (Or Lack Therof!)





Birthdays

- John Keats, famous English poet
- Ferdinand I, king of Portugal
- Johannes Vermeer, famed Dutch painter and co-founder of the Dutch masters movement
- John Candy, late actor, known for his appearances in such films as Planes, Trains, and Automobiles and Spaceballs
- Nick Saban, coach of the University of Alabama Football Team
- Peter Jackson, New Zealand director, producer and screenwriter best known for directing, writing, and producing the Lord of the Rings trilogy
- Vanilla Ice, American rapper and television personality
- J.I.D., American rapper
- Willow Smith, American singer and actress, daughter of actors Will and Jada Pinkett Smith
- Juliette Gordon Low, Founder of the Girl Scouts

Upcoming Events

Recent Updates

[Register for the full complimentary Learning at Lunch webinar series](#)

Date	Event	Details	Information
11/1/2019	Leimberg Webinar Services (LISI)	Alan Gassman , Brandon Ketron and John Beck present: <i>Dynamic Charitable Planning for Estate and Tax Professionals after TRA 2017 - With Recent Developments</i> from 3 PM to 4:30 PM ET	<u>REGISTER HERE</u>
11/4/2019	Venice Estate Planning Council at the Venice Chamber of Commerce in Venice, FL	Brandon Ketron presents: <i>Planning for Ownership and Inheritance of Retirement Plan Accounts in Trust or Otherwise</i> from 12 PM to 1PM ET	<u>Please consider attending to support this great event</u>
11/7/2019	Learning at Lunch Webinar Series	Michael Lehmann presents: <i>Noncash Charitable Giving - Part 1</i> from 12:30 PM to 1 PM ET (Moderated by Ken Crotty)	<u>REGISTER HERE</u>
11/7/2019	FICPA University of Florida Accounting Conference at Hilton U of F in Gainesville, FL	Alan Gassman presents: <i>Creative Planning and Traps for the Unwary Under Section 199A</i> from 3:40 PM to 4:30 PM ET	<u>REGISTER HERE</u>
11/8/2019	Leimberg Webinar Services (LISI)	Alan Gassman and Brandon Ketron present: <i>Creative Trust Planning to Save Taxes Under Section 199A And Otherwise</i> from 3 PM to 4:30 PM ET	<u>REGISTER HERE</u>
11/10/2019 through 11/15/2019	Maui Mastermind Wealth Summit at The Fairmont Orchid in The Big Island, HI	Please consider attending to support this great event	<u>REGISTER HERE</u>
11/13/2019	Leimberg Webinar Services (LISI)	Alan Gassman, John Beck and Leslie Share present: <i>Non-Charitable Private Foundations: A Hybrid Entity That Can Provide Effective Asset Protection, Flexibility and Cost</i>	<u>REGISTER HERE</u>

		<i>Savings from 3 PM to 4:30 PM ET</i>	
11/14/2019	Learning at Lunch Webinar Series	Michael Lehmann presents: <i>Noncash Charitable Giving - Part 2</i> from 12:30 PM to 1 PM ET (Moderated by Ken Crotty)	REGISTER HERE
11/14/2019	Maui Mastermind Wealth Summit at The Fairmont Orchid in The Big Island, HI	Alan Gassman presents: <i>Estate Planning and Legal Considerations for Life Post Exit: What do you need to set up today for life post exit?</i>	REGISTER HERE
11/20/2019	Leimberg Webinar Services (LISI)	Alan Gassman and Christopher Denicolo present: <i>Estate and Trust Planning with S Corporations After TRA 2017 - And Recent Developments</i> from 3 PM to 4:30 PM ET	REGISTER HERE
11/21/2019	Leimberg Webinar Services (LISI)	Alan Gassman and John Beck present: <i>Economic Opportunity Zones: Strategies For Your Clients</i> from 1 PM to 2:30 PM ET	REGISTER HERE
11/21/2019	Leimberg Webinar Services (LISI)	Alan Gassman, Ken Crotty and Cristopher Denicolo present: <i>Dynamic Planning with Irrevocable Trusts After TRA 2017</i> from 3 PM to 4:30 PM ET	REGISTER HERE
11/21/2019	Learning at Lunch Webinar Series	Alan Gassman presents: <i>Planning for Florida Dental Practices and Their Owners</i> from 12:30 PM to 1 PM ET	REGISTER HERE
11/22/2019	Leimberg Webinar Services (LISI)	Alan Gassman presents: <i>Planning With APT's After Rensin and Cleopatra, and Other Planning Opportunities and Developments--Let My Assets Go!</i> from 3 PM to 4:30 PM ET	REGISTER HERE
		Barry Flagg presents:	

12/5/2019	Learning at Lunch Webinar Series	<i>What To Ask For To be Able to Actually "Read" A Life Insurance Illustration?</i> from 12:30 PM to 1 PM ET (Moderated by Alan Gassman)	REGISTER HERE
12/7/2019	Mote Vascular Foundation Symposium	Alan Gassman presents: <i>Estate, Medical Practice, Retirement, Tax, Insurance, and Buy/Sell Planning – The Earlier You Start the Sooner You Will Be Secure</i> from 10:20 AM to 11:50 AM ET	Please consider attending to support this great event
12/12/2019	Learning at Lunch Webinar Series	Barry Flagg presents: <i>Indexed Universal Life – Who Says Hedge Funds Are Only For the Rich?</i> from 12:30 PM to 1 PM ET (Moderated by Alan Gassman)	REGISTER HERE
12/19/2019	Learning at Lunch Webinar Series	Alan Gassman presents: <i>Success Tips for First Year Lawyers (and all other professionals) - Part 1</i> from 12:30 PM to 1 PM ET	REGISTER HERE
12/26/2019	Learning at Lunch Webinar Series	Alan Gassman presents: <i>Success Tips for First Year Lawyers (and all other professionals) - Part 2</i> from 12:30 PM to 1 PM ET	REGISTER HERE
1/9/2020	Learning at Lunch Webinar Series	David Finkel presents: <i>The Ten Must-Follow Rules to Leverage Your Personal Assistant to Make Your Life More Fun, Profitable, and Enjoyable</i> from 12:30 PM to 1 PM ET (Moderated by Alan Gassman)	REGISTER HERE
1/16/2020	Learning at Lunch Webinar Series	David Howell and Larry Rybka present: <i>How to Retire in the Magical Retirement Income Castle in the Clouds</i> from 12:30 PM to 1 PM ET	REGISTER HERE

		(Moderated by Alan Gassman)	
1/21/2020	Community Foundation of Sarasota County - Distinguished Speaker Series	Alan Gassman presents: <i>Creditor and Trust Planning Strategies You May Not Know About</i>	REGISTER HERE
1/23/2020	Learning at Lunch Webinar Series	Christopher Denicolo presents: <i>Explaining the Installment Sale to a Defective Trust</i> from 12:30 PM to 1 PM ET (Moderated by Alan Gassman)	REGISTER HERE
1/30/2020	Learning at Lunch Webinar Series	Alan Gassman presents: <i>The Biggest Mistakes Physicians Make As Owners and Non-Owners in Medical Practices</i> from 12:30 PM to 1 PM ET	REGISTER HERE
2/6/2020	John Hopkins All Children's 22nd Annual Estate, Tax, Legal & Financial Planning Seminar at multiple viewing locations across Florida	Please consider attending to support this great event	REGISTER HERE
2/6/2019	Learning at Lunch Webinar Series	John Beck presents: <i>Don't Be Passive: Passive Rental Losses</i> from 12:30 PM to 1 PM ET (Moderated by Alan Gassman)	REGISTER HERE
2/12/2020 through 2/14/2020	The Florida Tax Institute at Marriott Waterside Tampa in Tampa, FL	Please visit our display table in the Exhibit Hall for a free book	REGISTER HERE
5/1/2020	USF Resident Intern meeting at Tampa General Hospital in Tampa, FL	Alan Gassman presents: <i>Contract Negotiations</i> from 4 PM to 5 PM ET	MORE INFORMATION
5/15/2020	USF Resident Intern meeting at Tampa General Hospital in Tampa, FL	Alan Gassman presents: <i>Contract Negotiations</i> from 4 PM to 5 PM ET	MORE INFORMATION

5/29/2020	USF Resident Intern meeting at Tampa General Hospital in Tampa, FL	Alan Gassman presents: <i>Contract Negotiations</i> from 4 PM to 5 PM ET	MORE INFORMATION
6/5/2020	USF Resident Intern meeting at Tampa General Hospital in Tampa, FL	Alan Gassman presents: <i>Contract Negotiations</i> from 4 PM to 5 PM ET	MORE INFORMATION
7/3/2020	Florida Bar Tax Section Workshop at Amelia Island	Alan Gassman presents: Tax Lawyer Professional Acceleration Workshop from 8:30 AM to 12:30 PM ET	More information to come
8/28/2020 through 8/30/2020	46th Annual Notre Dame Tax & Estate Planning Institute	Please consider attending to support this great event	Registration available soon
9/25/2020	Florida Bar Tax Section Fall Meeting	Fall CLE	Registration available soon

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

This report and other Thursday Reports can be found on our website at www.gassmanlaw.com

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