



The Estate Planning, Probate and Trust Section presents

Tax Considerations of Trust Decanting and Modifications

Speaker

Brian P. Tsu

Higgs | Fletcher | Mack

Moderator

Erika L. Yuen

Yuen & Yuen, Prof. Law Corp.

This presentation will provide an overview of the income and wealth transfer tax and reporting considerations involved in a trust decanting, with a brief discussion of the tax considerations of other trust modifications. A basic understanding of trust decanting and other modifications will be assumed.

**Wednesday
December 1, 2021**

MCLE Registration: 11:30 a.m. - 12:00 p.m.

MCLE Program: 12:00 - 1:15 p.m.

MCLE: 1 Hour in Estate Planning

Legal Specialization Credit.

To receive MCLE credit, you must sign in during the designated MCLE registration period. This activity is approved for Minimum Continuing Legal Education credit by the State Bar of California. BASF is a certified provider.

Provider #103

Pre-Registration is required.

Cost

\$35.00 Section Members

\$45.00 BASF Members, Non-Profit, Government Attorneys

\$60.00 Non-Members

FREE for BASF Law Students and Paralegals



VIEWING OPTIONS



Live Webcast - register at www.sfbbar.org

Webcast Recording will be available for registration after the live event.

Special Requests:

People with disabilities should contact BASF regarding reasonable accommodations at events@sfbbar.org.

Register online: www.sfbbar.org

Event Code: G210515