



National Association of Estate Planners & Councils

1120 Chester Avenue - Suite 470, Cleveland, Ohio 44114

General Course Certificate of Completion

Attendee Name: _____

Program Title: Post-Election Estate Planning: The Tsunami Continues to Roll In

Delivery Method: Webinar – Live Delivery

Instructor(s): Jonathan G. Blattmachr, Esq., AEP® (Distinguished)

Program Desc: As much estate planning as was required in 2020, the prospects of massive changes to the tax law means that even more should be undertaken this year. This program will discuss some of the more important changes that will soon be considered in Washington, from increases in income tax rates, taxing long term capital gains as ordinary income, greatly increasing the social security taxes individuals pay, limiting the benefit of deductions to 28% and a reintroducing of the Pease deduction limitation. In addition to potentially reducing the estate, gift and GST tax exemptions and increasing the rates for those tax regimes, many other limitations to curb effective wealth transfer tax planning may be adopted, including effectively killing GRATs, limiting annual exclusions to \$20,000 per donor (and not per donee) and making grantor trusts be included in the gross estate of the grantor. Perhaps, most significant may be the elimination of the tax free step up in basis at death, with a carryover basis or gain recognition at death regime.

Jonathan G. Blattmachr is Director of Estate Planning for Peak Trust Company (formerly Alaska Trust Company) and a Director of Pioneer Wealth Partners, LLC in a boutique wealth advisory firm in Manhattan. He is a Principal at Interactive Legal Services Management, LLC, serving as its Editor-in-Chief and Co-Author of its cornerstone products, Wealth Transfer Planning™ and Elder Law Planning™ and a retired member of Milbank (formerly Milbank Tweed Hadley & McCloy LLP) and of the New York, Alaska and in California bars. He is recognized as one of the most creative Trusts and Estates lawyers in the country and is listed in The Best Lawyers in America in. He graduated from Columbia University School of Law, cum laude, where he was recognized as a Harlan Fiske Stone Scholar.

Sponsor: National Association of Estate Planners & Councils

Program Date: Live Program Held February 10, 2021

Date Viewed: _____

Location: Webinar Delivery

Instruction Minutes: 60

Eleanor M. Spuhler, Administrator

The Association of Choice for Estate Planning Professionals