

An outline of the presentation is shown below. Please note that my PowerPoint slides have already been used for CLE credit with the GA State Bar, so I don't think there will be any problem getting the presentation and materials approved for other types of continuing education credit.

Revenue Rulings Every Estate Planner Must Know

1. Brief Review of Grantor Trust Rules
2. Brief Review of Transfer Tax Rules & Basis Adjustment
3. Explanation of Revenue Rulings
 - a. What are Revenue Rulings?
 - b. How to cite Revenue Rulings
4. Rev. Rul. 70-155
 - a. Retained Interest in Residence
 - b. Drafting Considerations for Longterm Care Planning
5. Rev. Rul. 73-143
 - a. Grantor serving as Trustee
 - b. Transfer tax and Longterm Care Drafting Strategies
6. Rev. Rul. 85-13
 - a. Transactions with Grantor Trusts
 - b. Transfer tax and Longterm Care Drafting Strategies
7. Rev. Rul. 95-58
 - a. Removal and Replacement of Trustee
 - b. Transfer tax and Longterm Care Drafting Strategies
8. Rev. Rul. 2000-2: QTIPing and IRA
9. Rev. Rul. 2004-64
 - a. Reimbursing Grantor for Trust Income Taxes
 - b. Transfer tax and Longterm Care Drafting Strategies
10. Rev. Rul. 2008-22
 - a. Grantor's substitution power
 - b. Transfer tax and Longterm Care Drafting Strategies