**CHINESE AMERICAN SOCIETY OF CPAS**

**中美會計師協會**

# CASCPA ZOOM WEBINAR INVITATION

# Estate and Gift tax Planning for Nonresidents (2.0 CPE)

## Seminar Overview

Estate planners are increasingly working with expatriates and foreigners regarding their estate and tax planning for their U.S. owned businesses and investments. This seminar will discuss the specific issues of inbound and outbound estate and gift tax planning, as well as the compliance obligations of imposed on both clients and practitioners engaging in foreign estate plans. Finally, this seminar will discuss the IRS recent audit campaigns targeting foreign investment in the U.S. and what relief provisions are available if you or your client need to come into compliance with information reporting obligations.

You Will Learn:

- How to determine U.S. tax residence for the Estate and Gift Tax
- Foreign information reporting for foreign gifts and foreign transfers to and distributions from foreign trusts
- Substantive U.S. estate and gift tax rules relative to foreign investors' planning and tax minimization alternatives including use of foreign trusts, determining the gross estate and taxable gifts, and modifications to the unified credit and marital deduction
- How to protect your client from increased IRS audit activities in U.S. estate and gift tax areas as they relate to foreign investors
- Pre-immigration planning to reduce exposure to estate and gift taxes
- Possible relief from foreign gift and trust reporting compliance through recently revised voluntary disclosure programs

## Event Overview

Date: Tuesday, June 28, 2022
Time: 03:00 PM Eastern Time
Seminar Duration: 1 hr 45 mins
Q&A Duration: 15 mins
Fee: FREE

Register in advance for this webinar:
https://us02web.zoom.us/webinar/register/WN_NxAnEvMvTTmEKGioz_Kc8Q

**CHINESE AMERICAN SOCIETY OF CPAS**

中美會計師協會

# CASCPA ZOOM WEBINAR INVITATION

# Estate and Gift tax Planning for Nonresidents (2.0 CPE)

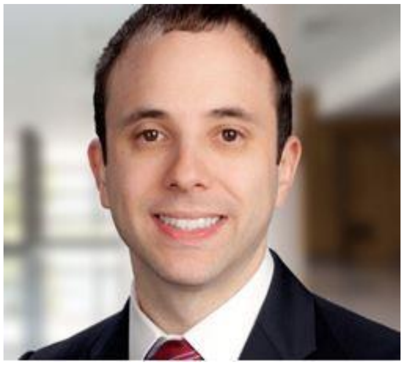
## About Our Speaker

### Scott Ahroni

Scott Ahroni focuses his practice on Federal, State and Local tax controversies. His particular areas of emphasis are audits, administrative appeals and tax litigation in various courts and tribunals, including the United States Tax Court, United States District Court, New York State Division of Tax Appeals, New York State Tax Appeals Tribunal, New York City Tax Tribunal, New York Department of Labor, Unemployment Insurance Appeal Board, and the New York State Appellate Divisions, First and Third Departments. Examples of his practice include:

- Work directly with clients and auditors involving federal, New York State, New York City and New Jersey civil and criminal individual and corporate income tax, sales tax, payroll tax, workers' compensation and unemployment insurance audits;
- Appear and defend clients at the IRS Office of Appeals
- Work with the IRS And NYS Taxpayer Advocate to resolve systemic issues for clients
- Prepare and Domestic and Foreign Voluntary Disclosure Program submissions
- Appearing before the United States Tax Court; U.S. District Court New York State Department of Taxation and Finance Bureau of Mediation and Conciliation and Mediation Services, as well as the Division of Tax Appeals; and the New York City Tax Tribunal and Bureau of Conciliation
- Assisted clients with tax debts, liens and levies including preparing Installment Agreement and Offer in Compromise submissions; Requests for Collection Due Process hearings before IRS Office of Appeals

### Jeffrey Glogower



Jeffrey Glogower's prior work experience as a trust officer for a national trust company proves to be a unique asset and value to clients. He concentrates his practice in the areas of estate planning, succession planning, trust and estate administration, wealth management, and transfer taxation. Jeffrey has experience assisting clients in all areas of estate and wealth planning including:

- Drafting of wills, trusts, durable powers of attorney and health care directives
- Sophisticated estate and gift tax planning techniques such as irrevocable life insurance trusts, intentionally defective grantor trusts and spousal lifetime access trusts
- Preparation of gift and estate tax returns
- Post-death estate and trust administration matters

Jeffrey actively donates his time and resources to several charitable organizations in the St. Louis, Mo., community, and he has assisted nonprofits in creating governing documents, startup administration matters, and filing applications for tax-exempt status.