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STEP #1: Check location:
 Phoenix, AZ, December 6, 2011 11956PHO
Check tuition: includes manual and refreshments
ALL REGISTRATIONS MUST BE PREPAID.
 Individual **\$289** per person
 Group **\$269** per person when **2 or more** preregister at the same time
 Early Bird Discount, **\$269** per person when registering **3+ weeks** prior to the seminar.
Optional Add-On Manuals:
 \$99[†] Federal Estate & Gift Tax ZNM024070
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 \$99[†] Estate Planning ZNM024300
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PRODUCT ORDERS CANNOT SHIP TO PO BOXES

Manual \$99 ZNM024155 The Complete Trust Guide	Product total \$ _____
Manual \$20 ZNM024615 AZ The Complete Trust Guide	*Shipping _____
CD/Manual Package \$259 KIT024155	**Tax _____
Federal Estate & Gift Tax \$99 ZNM024070	applicable state and local taxes. TOTAL _____
Estate Planning \$99 ZNM024300	

*Shipping is \$7.49 first item + \$2.00 each add'l item.
**AZ residents add applicable state and local taxes.

The Complete TRUST COURSE

Featuring
Roger D. Curley & Deborah W. Miller

- ▶ The Role of Trusts in State-of-the-Art Estate Planning
- ▶ Various Trust Strategies for Common Client Problems
- ▶ Tax Considerations in Designing Trust Terms
- ▶ Trusts as Qualified Plan Beneficiaries
- ▶ Recent Tax Legislation Impacting Trusts

Phoenix, AZ

Tuesday, December 6, 2011

Course Materials Include
**Extensive Sample
Forms & Documents**
you can modify for your practice

Formerly known as
PESI
Law & Accounting

The MOST Comprehensive Seminar on Trusts! Guaranteed!

Advising Clients on the Right Trust Selection Isn't Easy . . .

You need to understand the tax, financial and asset protection implications in choosing the right trust for your client. "The Complete Trust Course" is designed to help you through the decision maze and help your clients achieve their desired outcome with their estate plan. This course covers an extensive topical outline and provides valuable supporting course materials, including sample forms you can modify for your practice.

- Identify trust solutions to common estate planning situations
- Understand the basic tax concepts necessary for selecting the appropriate trust and trust provisions for your client
- Learn how to help your clients get what they really need from their estate planning documents
- Review non-tax uses of trusts including asset protection
- Understand the relationship between long term care planning and trusts
- Examine the case for and against revocable trusts
- Understand drafting considerations of the generation-skipping transfer tax
- Learn how charitable trusts can solve estate planning problems for the uncharitable client
- Understand the interplay of trusts, qualified plans and estate planning
- Avoid abusive trust schemes and promoters that are dangerous to your clients

Extensive Course Materials for Your Practice

Receive *The Complete Trust Guide* (©2011 Foxmoor Continuing Education), written by Martin S. Finn and John H. Lavelle. Designed to accompany the course, these comprehensive course materials are valuable resources for professionals involved in trust selection, planning and drafting.

Who Should Attend?

This is an intermediate level course designed primarily for attorneys, CPAs and accountants. It is an intermediate-to-advanced level for enrolled agents, financial planners and trust officers who will also benefit from attending.

Four Easy Ways to Register Today!

Register online at www.foxmoor-ce.com, mail in the form on the back of this brochure, fax the form to 800-675-5026, or call one of our friendly customer service representatives at 888-263-5879.



We are proud to announce that we have changed our name from PESI Law & Accounting to Foxmoor Continuing Education. When we started PESI 32 years ago, we had a simple idea. Bring practical, convenient and affordable continuing education to professionals across the country. Over the years, we have strived to remain true to our ideals and we feel that we have been successful. Nothing has changed but our name.

Our business will continue as it has since 1979. Mark Helland will remain our president and your contacts will remain the same. We will continue to respond to you personally and timely.

Our new website, www.foxmoor-ce.com will be live in August 2011. Check it out for all the latest offerings and changes as we complete the transition to the new brand.

Seminar Outline

The Necessary Role of Testamentary Trusts in the Estate Plan

Why use testamentary trusts?
Tax and Non-tax Benefits of Trusts
Overview of Federal Estate Tax System
Coordination of Marital Deduction and
Estate Exemption Amount
Bypass (Credit Shelter) Trust
Marital and Family (Dynasty) Trusts
State Estate Tax Planning Options
Impact of Community Property

Irrevocable Life Insurance Trusts

The Benefits of Gifting Life Insurance Policies
Reasons for Life Insurance Trust
Income, Estate and Gift Tax Issues

Discount Planning with Trusts

Estate and Gift Tax Issues
Grantor Retained Interest Trusts (GRITs)
Grantor Retained Annuity Trusts and Unitrusts (GRATs/GRUTs)
Qualified Personal Residence Trusts (QPRTs)

What's All the Fuss?

Using Revocable Trusts

Characteristics of Revocable Trusts
Advantages and Disadvantages
Special Tax Issues

IRAs and Trusts: Sophisticated Beneficiary Choices

Review of Required Minimum Distribution Rules
Using a Trust as a Plan Beneficiary
Trust Drafting Suggestions

Asset Protection Planning for Seniors and the Disabled

Overview of Governmental Benefit Programs
Medicaid, Medicare, SSD and SSI Trust Options
Irrevocable "Income Only" Trust
Supplemental and Special Needs Trusts

Advanced Trust Planning

Sale to an Intentionally Defective Grantor Trust
Charitable Trusts
Trusts for Minors
Qualified Domestic Trust (QDOT)

Your Experienced Speakers

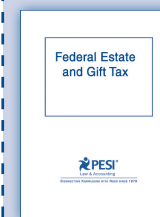
Roger D. Curley is a partner of Curley & Allison, LLP, practicing in estate planning, probate and trust law. He was formerly with the law firms of Snell & Wilmer, LLP, and Santin, Poli & Ball, PLC, before forming Curley & Allison in September of 2001. Previously, Mr. Curley had been trust counsel for First Interstate Bank of Arizona, NA, for seven years, where he advised the bank's Trust and Financial Services Group on legal matters involving probate and other fiduciary accounts. He has presented seminars on estate planning, tax and trust topics. Mr. Curley is a former chair of the Probate and Trust Law Section of the State Bar of Arizona and acts as the legislative liaison for the section. He is a certified specialist in probate and trust law by the State Bar of Arizona. Mr. Curley is a member of the State Bar of Arizona, and the American and Maricopa County bar associations. He received his AB magna cum laude from Dartmouth College in 1972, his JD in 1975 and his LLM in taxation in 1982 from New York University. Mr. Curley is admitted to practice in Arizona, New York and Wisconsin. He is the recipient of the 2001-2002 Eleanor ter Horst Distinguished Service Award from the State Bar of Arizona, Probate and Trust Law Section.

Deborah W. Miller is a member of Braun Siler Kruzel, where her practice includes estate planning, retirement benefits planning, probate administration, estate and gift taxation, trust administration, and charitable planning. Debbie earned her Bachelor of Science degree at Cornell University and her Juris Doctor at Southwestern University School of Law, and is currently licensed to practice law in Arizona and California. Debbie is a member of the Scottsdale Bar Association, and the State Bar of Arizona, Probate and Trust Law Section. She is also a member of the Paradise Valley Estate Planning Group. Debbie's charitable commitments include serving as a Director and member of the Executive Committee of Habitat for Humanity Desert Foothills; serving on the Professional Advisory Committee of the Jewish Community Foundation; recently completed several years of service as a mentor to Southwest Autism Research and Resource Center and the Sojourner Center through participation in the Arizona Endowment Building Initiative of the Arizona Planned Giving Institute; and is a speaker on estate planning and planned giving for non-profit groups in the Valley. Debbie was born in Buffalo, New York and moved to Arizona in 1983. Prior to private practice, Debbie worked as a trust officer for Citibank (Arizona) and as a trust officer and trust counsel for Firststar Metropolitan Trust Company, which is now part of U.S. Bancorp. Debbie is married, has two daughters and two Labrador retrievers, and is an avid runner.

The nation's top speakers and authors contact Foxmoor first.

If interested in becoming a Foxmoor speaker or have a new topic idea, please contact
Cara Schomisch at cschomisch@pesilaw.com or 888-263-5879.

*Include one or both of these books with your registration and receive them at the seminar - save on shipping costs!



FEDERAL ESTATE & GIFT TAX \$99.00

By Albert W. Secor

This 2011 manual uses a case study to illustrate when federal gift and estate tax returns, and death tax returns, if applicable, must be filed; when it is advisable to file the returns, even if not required, and how to prepare the returns. The case study examines when a transfer is a gift for tax purposes and when assets are includable for estate tax purposes; how to value the asset and where the transfer or asset is reported on the returns. The latest cases, revenue rulings, letter rulings and forms are included in preparing the illustrative returns. Suggestions for ways to minimize or avoid tax are covered.



ESTATE PLANNING \$99.00

By Albert W. Secor

For many estate planners, 2010 caught them by surprise. The one-year repeal of the federal estate tax on January 1, 2010, built into the 2001 tax act, is something few planners thought would actually come to pass. With repeal actually here, and other changes—perhaps retroactive to January 1, 2010—in the offing in Congress, there has never been a more important time for planners to be abreast of the latest estate planning ideas. Using extensive case studies, this manual covers:

- Fundamental estate, gift and retirement account planning
- State inheritance tax planning, including decoupling
- Advanced gift planning, including QPRTs, GRATs, IDIT sales and generation skipping Dynasty Trusts
- Planning for "hard" assets, including business interests, real estate and private equity and hedge fund interests
- Overview of basic and advanced charitable planning techniques

For more information about these and other resources, visit www.foxmoor-ce.com

Continuing Education Credit Information

Arizona Attorneys: The State Bar of Arizona does not approve or accredit CLE activities for the mandatory continuing legal education requirement. This activity may qualify for up to 7.0 hours toward your annual MCLE requirement for the state of Arizona, including 0.0 hour(s) of professional responsibility. Partial credits allowed based on actual attendance (60 minutes = 1.0 credit/rounded to nearest quarter). Foxmoor Continuing Education does not report credits earned.

Arizona CPAs/Accountants: This program has been designed to meet the continuing professional education requirements as established by the Arizona State Board of Public Accountancy. It is up to the individual accountant to determine eligibility for credit. For course CPE information, please read the following NASBA statement.

NASBA: Foxmoor Continuing Education is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.learningmarket.org. For more information regarding administrative policies such as complaint, refund and cancellation, please contact our offices at 888-263-5879. Sponsor #103015.

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Please refer to the information in the seminar brochure for outline, course content and objectives.

Prerequisites: Basic Knowledge of Trusts
Instructional/delivery method: Group-live
Field of Study: Taxation

Advance Preparation: None
Level of Knowledge: Intermediate
Maximum Recommended CPE: 8.0 credits*

* Credit Calculation: NASBA allows one-half CPE credit increments (equal to 25 minutes) after the first credit has been earned in a given learning activity. Please check with your state accountancy board to see if they allow half-credit increments. Partial credits allowed based on actual attendance (50 minutes = 1.0 credit/rounded down to half/minimum 1.0 credit). Foxmoor Continuing Education does not report credits earned.

Certified Financial Planners: Foxmoor Continuing Education has submitted an agreement to the Certified Financial Planner Board of Standards, Inc., to meet the board's requirements covering maintenance of attendance records, retention of programs, outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the board as to the quality of the program or its contribution to the professional competence of the Certified Financial Planner registrant. This program has been accepted for 8.0 CFP credit hours. Provider #466. **Full attendance required;** no partial credits allowed. Foxmoor Continuing Education does report credits earned. CFP and Certified Financial Planner are federally registered service marks of the Certified Financial Planner Board of Standards, Inc.

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If your profession is not listed, please contact your board to determine your continuing education requirements and check for reciprocal approval. Many boards will approve this seminar based on other board approvals shown here. Foxmoor Continuing Education, provides all attendees with documentation of attendance.


REGISTRATION INFORMATION

PHOENIX, AZ

December 6, 2011
Embassy Suites Phoenix North
2577 W Greenway Rd • 85023
(602) 375-1777

Seminar Schedule

8:00 Registration
8:30 Program begins
12:00-1:00 Lunch (*on your own*)
5:00 Program ends

 We would be happy to accommodate your ADA needs; please call at least two weeks prior to the seminar date.

Tuition Includes a full-day, quality seminar from America's premier provider of continuing education; *The Complete Trust Guide* manual and complimentary morning refreshment break.

Individual: \$289 per person

Group: \$269 per person when 2 or more preregister at the same time

Early Bird Discount: \$269 per person when registering 3+ weeks prior to the seminar date

Hassle-Free Cancellation Policy:

If you contact us before the seminar date, you can exchange for a CD/Manual package, a certificate to attend another Foxmoor seminar, or receive a tuition refund less a \$45 cancel fee. Contact Foxmoor at 888-263-5879 for more information.

How to Register:

All registrations must be prepaid.

ONLINE at www.foxmoor-ce.com

MAIL in the form with payment

FAX the form with credit card information to 800-675-5026


PHONE 888-263-5879

Please have credit card available.

If you are registering within one week of the seminar, please call 888-263-5879, M-F, 7-5 CT, or e-mail us at info@foxmoor-ce.com for space availability. Walk-ins are welcome with payment at the door but admission cannot be guaranteed.

Foxmoor Risk-Free Guarantee:

If you are not satisfied with this seminar, we'll make it right. Call 888-263-5879.

"Your satisfaction is our goal... and our guarantee!"

Mark Helland, President

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Our Philosophy is Simple: We guarantee your satisfaction. If you are not satisfied with this seminar, call us and we'll make it right. 888-263-5879