Wealth Strategies

Estate planning
- Federal estate tax / state estate tax
- Traditional credit shelter / marital
- Portability / disclaimer planning
- Multi-generational trusts
- Asset protection trusts
- Special needs trusts
- Lifetime gifts
  - Outright gifts
  - UGMA / UTMA / 529 plans
  - Irrevocable trusts
- Life insurance / ILITs
- Intra-family loans
- Same-sex married couples
- Unmarried couples, any variety

Document / beneficiary review

Real estate
- Personal use
- Commercial
- Multiple jurisdictions

Business owners
- Buy / sell agreements
- Succession planning
- Gift / sale to family members
- Sale to management team / third party
- Pre-IPO planning

Charitable giving
- Outright gifts
- Donor advised funds / private foundations
- Charitable remainder trust
  - Appreciated stock
  - Real estate
  - Deferred compensation
- Charitable lead trust

Executive compensation
- Stock option analysis (NQO, ISO, RSU)
  - Tax implications
  - Exercise strategies
- 83(b) elections
- 10b5-1 plans
- Deferred compensation

Concentrated positions
- Outright sale
- Hedging / monetizing
- Borrowing against position
- Exchange funds
- Charity
- GRATs

Retirement planning
- Social Security claiming strategies
- Net unrealized appreciation
- Pension analysis -- annuity vs lump sum
- Roth conversion
- Long term care funding

Cross-border
- Canada
- Other countries
- US person with non-citizen spouse

Planned giving curriculum for not-for-profits

Coordination with other team members
- Corporate and executive services
- Credit and lending
- Insurance
- Retirement plans
- Trust
- Wealth management