

Fiduciary Accounting for Estates and Trusts - Webinar

Monday, August 14 – 9:00 am – 12:45 pm (HST)

HAPA Members - \$100 (4 hours CPE); Nonmembers \$130 Deadline to register – August 4, 2023

Financial accounting for trusts and estates is one of the least understood branches of accounting. It is not particularly concerned with recording income and expenses but is obsessed with determining whether receipts and expenditures are assigned to income or principal/corpus. This course will dive into this tricky area and provide a reporting guide for fiduciary accounting.

Learning Objectives: Upon completion of this course, you will be able to:

- Apply a working knowledge of the financial accounting rules for estates and trusts; Identify planning and potential pitfalls.

Major Subjects:

- 10 Principles of Tax Accounting for Trust Income
- Allocations between principal and income
- Entity accounting income and Form 1041
- Uniform Principal and Income Act
- Discretionary Power to Adjust

Designed for: Practitioners and members in industry seeking to gain a better understanding of fiduciary accounting of estate and trusts issues.

Level: Intermediate; **Field of Study:** Accounting

Discussion Leader: Douglas J. Van Der Aa, CPA, JD – President, Van Der Aa Tax Ed, LLC

Format: Group internet/online

Prerequisite: A basic working knowledge of Form 1041 and estates and trusts.

Advanced Preparation: None

Recommended CPE Credit: 4 hours

HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS – FIDUCIARY ACCOUNTING FOR ESTATES AND TRUSTS

FIRM _____ Phone: _____ Contact Person _____ Fax: _____

ADDRESS _____ Email Address _____

If multiple participants watching the webinar are from one firm, please list the following:

Participant _____ Email Address _____ PTIN# _____

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Registration Deadline – August 4, 2023

HAPA Member----- @ \$ 100.00 = \$ _____

Non Member----- @ \$ 130.00 = \$ _____

Total Amount Enclosed ----- \$ _____

Please register online at www.haopa.wildapricot.org

or mail your checks made payable to “Hawaii Association of Public Accountants” with registration form to

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Questions? Call Eric at (808) 949-7651.