

CATAWBA VALLEY PARALEGAL ASSOCIATION
CONTINUING EDUCATION PRESENTATION
Charles D. Dixon, Esq. and G. Maurice Capps, CPA
September 14, 2010 at 6:00 pm
Catawba Valley Community College Auditorium

TRUSTS AND ESTATES

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| 1. What is a Trust: Definition | 2 min |
| 2. Types of Trusts | 10 min |
| a. Voluntary | |
| b. Involuntary | |
| 3. Accounting to Clerk of Superior Court | 5 min |
| 4. Income Tax | 15 min |
| a. Federal Tax ID Number | |
| b. Choice of Fiscal Year | |
| c. Income Tax Returns | |
| d. Income Tax Rates | |
| e. Quarterly Tax Payments | |
| f. Income Distribution Deduction | |
| 9. Rights of Creditors Against Interest in Trusts | 6 min |
| a. Claims against Beneficiary | |
| b. Claims against Settlor | |
| 10. Protective Trusts | 5 min |
| 11. Revocation and Amendment of Trusts | 5 min |
| 12. Distributions from a Trust | 4 min |
| 13. Miscellaneous Provisions of Uniform Trust Code | 8 min |
| a. Common Law of Trusts; Principles of Equity | |
| b. Discretionary Powers in Trustee | |
| c. Exculpation of Trustee | |