Heart of America Fellows Institute
of the American College of Trust and Estate Counsel

DETAILED COURSE SCHEDULE – PROGRAM SIX
DECEMBER 3, 2021 – KANSAS CITY

8-8:15 a.m.	Introduction by Program Chair, **Hugh Gill**
8:15-9:15 a.m.	Post Mortem Tax Planning for A/B Trust Plans, **Hugh Gill**
9:15-10:30 a.m.	Fiduciary Income Tax, **Janet Rae Montgomery**
10:30- 10:45 a.m.	Break
10:45 a.m.-12 p.m.	Retirement Planning in the Light of the Proposed Regs -or- Planning for the Difficult Beneficiary, **Kathy Sherby**
12 -1 p.m.	Lunch with ACTEC Fellows, Program Sponsors
1-1:55 p.m.	Estate Tax Apportionment: A Hazard of Being on the Road, **Doyle Sanders**
1:55-2:50 p.m.	Practical Issues with Estate and Gift Tax Returns, **Kent Meyerhoff**
2:50-3:05 p.m.	Break
3:05-4 p.m.	State Income Taxation of Trusts, **Emily Kembell**
4 p.m.	Adjournment, **Hugh Gill**

Please note that attendance will be verified for each session.