GREATER NEW JERSEY ESTATE PLANNING COUNCIL, INC.

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Basis-Boosting: Tips and Tricks for Maximizing Basis Using Powers of Appointment, Trusts, and Partnerships

Date: Wednesday, November 19, 2025
Time: 9:00 am – 10:45 am
Location: Zoom (Online Webinar)
Speaker: Christopher J. Denicolo, J.D., LL.M. & Brandon L. Ketron, J.D., LL.M (Gassman, Denicolo & Ketron, P.A., Clearwater, FL)

ONLINE EVENT ONLY! PLEASE NOTE THERE ARE TWO (2) REGISTRATIONS THAT NEED TO BE SUBMITTED TO ATTEND THIS EVENT. PLEASE COMPLETE BOTH REGISTRATIONS.

Here we are in Q4 of 2025. Year-end planning is upon us. Many of the unknowns are now known. The OBBBA eliminated the looming sunset, which would have cut the federal estate tax exemption in half. So, now, for 2026, that exemption will be $15 million per individual (and $30 million for a married couple), and the top federal estate tax rate will remain at 40%. These amounts were made permanent and are scheduled to be indexed for inflation annually starting in 2027. For quite some time now, we as “estate planning” professionals have seen that more and more clients are not exposed to estate tax liability due to the high exemption amounts. But there is still a lot of planning to do!

With income tax rates and estate tax rates being so close to each other, for many years, we have seen that “income tax” planning has become of critical importance. Estate planning and shifting wealth to children and grandchildren (more specifically, trusts for the benefit of same), of course comes with the loss of stepped-up basis. With the estate tax exemption amounts now being permanent, at least for now, estate tax avoidance is not as significant of an issue for most taxpayers as it has been in the past. Additionally, the high exemption amount provides various opportunities for clients to intentionally cause inclusion in a client’s respective estate for federal estate tax purposes, which will trigger a step-up in basis upon death. As we all know, the step-up in basis is widely known and is considered one of the greatest tax benefits widely available – even for less wealthy clients! Today, it is mandatory to talk about, and plan, for basis cleansing, basis boosting, getting assets out of the estate and trying to preserve the step-up in basis, powers of appointment, upstream planning, and more.

The GNJEPC is very excited to have none other than, two nationally known experts, Christopher J. Denicolo, J.D., LL.M. & Brandon L. Ketron, J.D., LL.M.; Gassman, Denicolo & Ketron, P.A., Clearwater, FL, present to us for our November virtual event. Chris and Brandon are nationally known for their creative planning for clients, and they present on the national stage regularly.

Chris and Brandon will present on various basis boosting planning, and their presentation – ***Basis-Boosting: Tips and Tricks for Maximizing Basis Using Powers of Appointment, Trusts and Partnerships*** – will be a DON'T MISS event! They will talk about various planning strategies and techniques, such as giving a parent or other family members a testamentary GPA, upstream planning, using a state's community property laws and trusts, as well as using the partnership distribution rules and (Sc. 1014(e)) gifts to a spouse with a short life expectancy. You will hear from two of the leading experts in the country – and you will get some ideas that you can talk about and implement with your clients!

Christopher Denicolo, J.D., LL.M., is a partner with Gassman, Denicolo & Ketron, P.A., based out of Clearwater, FL. While FL-based, Chris has a national practice and presence, and is a nationally known expert in sophisticated estate planning estate planning, and corporate and business law. He has co-authored numerous articles and handbooks that have been featured in Bloomberg BNA Tax & Accounting, Steve Leimberg's Estate Planning and Asset Protection Planning Newsletters, and the Florida Bar Journal. Chris is also the author of the Federal Income Taxation of the Business Entity Chapter of the Florida Bar's Florida Small Business Practice (7th Edition).

Brandon Ketron, CPA, J.D., LL.M., is a partner with Gassman, Denicolo & Ketron, P.A., based out of Clearwater, FL. Chris has a national practice and presence, and is a nationally known expert in sophisticated estate and income tax planning, taxation, corporate and business law. Brandon is noted author, a frequent contributor to Steve Leimberg's Estate Planning and Asset Protection Planning Newsletters and presents on the national stage on various topics for both clients and professionals in the area of estate and income tax planning. Brandon is also a licensed CPA in the state of Florida.

Chris and Brandon will be online, live, and presenting to us on this very current and very important topic! This will be a VIRTUAL ONLY EVENT…and will be a DON'T MISS EVENT!

REGISTRATION INSTRUCTIONS:

1. Please register at: https://www.eventbrite.com/e/basis-boosting-tips-and-tricks-for-maximizing-basis-tickets-1962520544779?aff=oddtdtcreator to reserve your ticket and to let us know your CE requirements.

2. Next, please register for the Zoom Webinar at: https://us02web.zoom.us/webinar/register/WN_1QH3dm8mSYSCrvTQvaFeCw.

3. After you RSVP for the Zoom webinar in step 2, you will be sent a reminder with instructions on how to attend the webinar on the day of the event.

NOTE: If you have not renewed for the 2025-26 season, you will need to purchase a non-renewed member ticket or renew your membership ASAP.

Applications are pending for 2.0 continuing education credits for CFP, NJ CLE, and NJ CPE. If you wish to receive CE credits, you must provide the necessary license information, and you must attend the full course.