



### Course Credit

The 2020 Delaware Tax Institute program has been approved for a total of 6 CLE credits in Delaware, Pennsylvania, and New Jersey, and up to 7.2 CPE credits in tax.

### NASBA Credits

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.



Widener University Delaware Law School is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of

continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses

for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417.

NASBA website: [www.nasba.org](http://www.nasba.org).

*No prerequisite or advance preparation is required for the 2020 Delaware Tax Institute program.*

### Payment Information

Registration for both presentations . . . . . \$200.

*Eligible for 6 CLE credits (no ethics) and/or 7.2 CPE credits*

Registration for one presentation . . . . . \$125.

*Eligible for 3 CLE credits (no ethics) and/or 3.6 CPE credits*

Students . . . . . Free

### Registration Information

Please register online at

[delawarelaw.widener.edu/delawaretax](http://delawarelaw.widener.edu/delawaretax)

### For More Information

*on registration, refund, complaint, program cancellation policies, accessibility, and special needs requests, please contact:*

Contact: Carol Perrupato

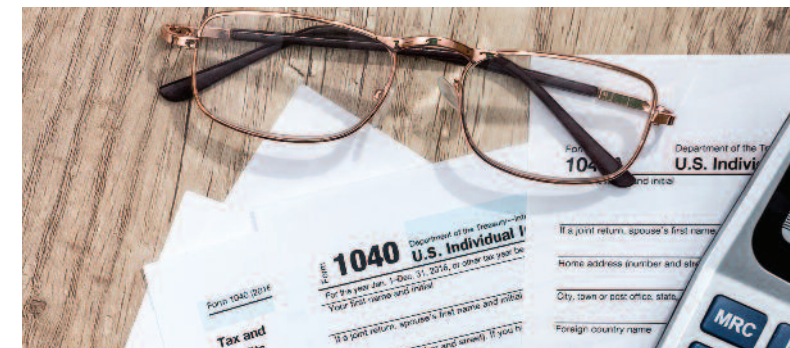
E-mail: [caperrupato@widener.edu](mailto:caperrupato@widener.edu)

Widener University  
**Delaware Law School**  
4601 Concord Pike, Wilmington, DE 19803-0406

## 2020 Delaware Tax Institute

# Concluding Thoughts on an Unusual Tax Year

*Co-sponsored by Widener University Delaware Law School, Society of Financial Service Professionals—Delaware Chapter, and the Delaware State Bar Association*



*Presentations on 2020 Income Tax Developments/Care Act; Estate Planning and Gift Tax Update; Secure Act; Election Results: Continuation/Changes; State Tax Issues from Telecommuting*

**Wed., December 2 and 9, 2020**  
**Two day VIRTUAL Presentations Via ZOOM**

8:30 a.m – 11:45 a.m.

### Distinguished Speakers:

**Eric Solomon, Esquire, Partner**

**David A. Fruchtman, Esquire, Partner**

**Steptoe & Johnson LLP**

Widener University  
**Delaware Law**



2020 Delaware Tax Institute

## Concluding Thoughts on an Unusual Tax Year

Presentations on 2020 Income Tax Developments/Care Act; Estate Planning and Gift Tax Update; Secure Act; Election Results: Continuation/Changes; State Tax Issues from Telecommuting

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Step toe & Johnson LLP

### Learning Objectives

- Define the changes and new developments in current legislative, regulatory, and judicial income, estate, and gift tax.
- Identify recent federal and state income, estate, and gift tax planning considerations.
- Differentiate a business perspective from a tax perspective on business transactions encountered in a tax and/or legal practice.

### Who Should Attend?

Accountants, CPAs, Tax Professionals, Attorneys, Tax Attorneys, Educators, Financial Institutions/ Banking/Insurance/Financial Services Professionals

### Program Level

Basic

### Delivery Method

Group Live/Internet Based

### Course Materials

Will be provided electronically

### Location

Via ZOOM

### Refund Policy

Requests for refunds must be received in writing by December 1, 2020. A full refund will be granted for cancellations received on or before December 1, 2020. No refunds will be granted after December 1, 2020.

### Agenda for:

#### Wednesday, December 2, 2020

##### 8:30–10:00 am Estate Planning Update

Moderator:

**W. Donald Sparks II, Esquire**  
Richards, Layton & Finger, PA

**Daniel F. Hayward, Esquire**  
Gordon, Fournaris & Mammarella, P.A.

**Jennifer E. Smith, Esquire**  
McCollom D'Emilio Smith Uebler LLC

##### 10:15–11:45 am Secure Act

Moderator:

**Jocelyn Margolin Borowsky, Esquire**  
Duane Morris LLP

Speaker:  
**Steven E. Trytten, Esquire**  
Henderson, Caverly, Pum & Trytten LLP

### Agenda for:

#### Wednesday, December 9, 2020

##### 8:30–10:00 am Income Tax Developments/Care Act

Moderator:

**Kathryn S. Schultz, CPA, AEP**  
Belfint Lyons & Shuman, P.A.

**Charles J. Durante, Esquire**  
Connolly Gallagher LLP

**Michael D. Kelly, CPA**  
Belfint Lyons & Shuman, P.A.

##### 10:15–11:00 am Distinguished Speakers

**Eric Solomon, Esquire, Partner**  
Step toe & Johnson LLP

**David A. Fruchtman, Esquire, Partner**  
Step toe & Johnson LLP

##### 11:00–11:45 am Telecommuting State Tax Issues

Moderator:

**Jennifer R. Hudson, Esquire**  
Director, Delaware Division of Revenue