



ESTATE PLANNING TECHNIQUES

“NOTHING IS CERTAIN BUT DEATH & TAXES”
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AGENDA FOR TODAY

ESTATE PLANNING EXEMPTION SET TO EXPIRE AT END OF 2025

- Review estate plan now
- Collaborate with estate planning attorney/CPA & financial advisor(s)
- Implement gifting strategies to heirs now to take advantage of high exemption amount
- Review existing trusts to ensure they still make sense
- Confirm trust assets titled properly
- Modify existing trusts to meet your current needs
- Evaluate if you anticipate filing an Estate Tax Return and begin planning for it
 - With Life Insurance
 - Gifts Strategies
 - Wealth Transfer Techniques



THE GREAT RESET

- Estate exemption \$13.61 million (2024)
- Set to “sunset” and return to 2017 levels
- Expected to go to b/w \$6M to \$7M
- Marginal Tax Rate @ 40%

STRATEGIES TO CONSIDER

SOME SIMPLE PLANNING IDEAS FOR DISCUSSION

Irrevocable Trusts & LLCs



Fund with appreciable assets

Take advantage of valuation discounts

Set aside annual gifts to heirs

Life Insurance



Use cash flow to fund replacement insurance

Charitable Gifting



Claim current tax deduction

Transfer wealth to beneficiaries & heirs

Remainder to Charity

**CALL US TO SCHEDULE
AN APPOINTMENT**



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