

**Course Announcement:**

**What to do When a Client Dies**

**1. Course Name, Date, Location:**

What to do When a Client Dies; May 15, 2024, New York, NY

**2. Smart Learning Objectives:** Attendance at the above presentation will provide attendees with:

-After attending this course, participants should be able to:

Identify tax considerations that require immediate attention;

Identify estate administration actions that need to be completed in the period following the client's death;

Explain the mechanics of making a Section 645 election for a client's revocable trust;

Understand how to advise client's family or advisors when a client dies.

**3. Target Audience:** This course was designed for Senior Associates and above within the Tax practice; as well as trust and estate professionals.

**4. Course Description:** This course provides participants with a practical look at understanding the usual items needing consideration when a client dies. Initially, it looks at identifying the decedent's basic estate assets; including those that would typically pass under the will as probate property and identifies certain legal concepts, as well as the different parties involved such as an executor, trustee, CPA, attorney, various advisers, and beneficiaries. The course then goes through a typical timeline generally involved in the settlement of an estate, including various action steps involved over a three-, six-, nine- and fifteen-month time frame. The training also distinguishes between "separate property" and "community property"; and identifies the various states that also charge estate or inheritance taxes. In addition estate and trust income tax related issues are discussed. The course ends with a brief session on Pre-Mortem Planning.

**5. NASBA Delivery Method:** The NASBA Delivery Method for this CPE Course is Group Live.

**6. Estimated CPE Credit and Fields of Study: 1 CPE Credit; Field of Study: Code 81-Taxes-Technical; Estate and Trust Taxation**

**7. Prerequisites:** None

**8. Advance Preparation:** There is no advance preparation for this course.

**9. Course Knowledge Level:** Overview

**10. KPMG Accommodations Statement (KPMG Policy)-**

**This statement must be included**

KPMG provides reasonable accommodations to individuals who request assistance for participating in any KPMG sponsored meeting, event, or training course. Requests should be submitted through the [Requesting an Accommodation](#) portal page at least 2 weeks prior to the course's start date.

**11. Course Registration Requirements:**

Training being held at the Committee of Banking Institutions on Taxation (CBIT) Spring Tax Day in NYC.

Registration can be completed on-line at "CBIT-USA.org" or in person on the day of the event.

**12. Refund/ Cancellation Policy:** \$75 Registration fee refunded at least 3 days before the event.

**13. Complaint Resolution Policy:** Any questions or issues with this course may be emailed to Michael Macero at [mmacero@kpmg.com](mailto:mmacero@kpmg.com)

**14. Official NASBA CPE sponsor statement (NASBA CPE policy) – this statement must be included without any modification.**

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