MEDICAID PLANNING – Spring 2024
What's New and What Needs to be Reviewed

October 2023 "Outstanding" Materials only $195.00 (1,000+ Pgs.)

Tuesday, March 26, 2024 – Natick: Marriott Residence Inn 9-1 (.4 CEU)

Todd E. Lutsky, Esq., LLM., Cushing & Dolan Elder Law Centers
Tom McKinnon, Esq., Cushing & Dolan Elder Law Centers

Last Minute Medicaid Techniques: Come Learn How to:

Protect the primary residence for married and single folks;
Make countable rental property non-countable
Make countable vacation property non-countable
Protect life insurance policies (whole life vs. term life)
Protect excess resources through Medicaid annuities and pooled trusts.
Differentiate Countable vs. non-countable assets
Deal with the caretaker child exception, related rules, and recent fair hearing decisions
Medicaid liens operate and how they can actually be a good thing
The five year look back period operates and related exceptions vs. the penalty period;
Special needs trusts and sole benefit trusts operations
Get a family worth $2 million eligible for Medicaid last minute when one spouse gets sick.

Drafting & Taxation of Irrevocable Income Only Trusts: Come learn How To:

Draft irrevocable trusts to withstand MassHealth's scrutiny;
Frequent arguments made by MassHealth
Recent Fair Hearing Decisions and Court Cases that support irrevocable trusts,
Administrative, consistency and due process.
Eligibility operations memo 20-04
How the Limited Power of Appointment operates.
Grantor trust rules for income tax purposes
26 U.S.C. section 1014 (a) and step up in basis works with these trusts
Gift tax consequences of these trusts 26 CFR Section 25.2511(c)
Estate tax consequences of these trusts including drafting of the marital and remainder shares
to both protect assets and shelter for estate taxes;
Eligibility operations memo 19-12 re-defining calculation of life estates, remainder values, etc

Testamentary Trusts, IRAs, and Life Insurance:

How trust and transfer rules apply to testamentary trusts, how to draft them, and how they operate.
Estate and Income tax benefits of naming the Estate as the designating beneficiary, calculation
of RMD, and other benefits and potential pitfalls.

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To Register: Complete the form below and return to The Foundation for Continuing Education at P.O. Box 458, Wenham, MA. 01984, Call 617-901-9772 or 978-468-6528 or Fax to 978-468-2573.

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