

# 遺產稅講座

## 時間

十月三十一日二零零九年 星期六  
11:00am (中文), 12:00pm (英文)

## 地點

天普市商會  
9050 Las Tunas Drive, Temple City, CA 91780  
電話 626.286.3101

## 主講人

中文主講人

李少美 稅務師

洛城第一財稅事務所

9067 Las Tunas Drive, Temple City, CA 91780

電話 626.285.1221

ePublic@LA1sttax.com

英文主講人

Franklin J. Ruedel 稅務師

6035 N. Bartlett Ave, San Gabriel, CA 91775

電話 626.286.9662

## 內容

- 遺產本身和信託都是獨立法人
- 收入問題
- 執行人/委託人的責任
- 稅務專家的資格
- 全面的考慮
- 並非所有遺產都列入遺產稅扣稅範圍內
- 所有收入至少必須被扣一次稅
- 抵稅項目
- 流動資產的問題
- 其他因素



我們鼓勵您與我們聯絡預約座位。Email:ePublic@LA1sttax.com 或是傳真至 (626)285-4215

參加人(1): 姓: \_\_\_\_\_ 名: \_\_\_\_\_  
公司: \_\_\_\_\_  
電話: \_\_\_\_\_ Email: \_\_\_\_\_

參加人(2): 姓: \_\_\_\_\_ 名: \_\_\_\_\_  
公司: \_\_\_\_\_  
電話: \_\_\_\_\_ Email: \_\_\_\_\_

# Estate Tax Workshop

## When

**October 31, 2009 Saturday**  
**11:00am** (Chinese), **12:00pm** (English)

## Where

**Temple City Chamber of Commerce**  
9050 Las Tunas Drive, Temple City, CA 91780  
Phone: (626) 286 3101

## Who

**Chinese Section** Hosted by  
**Natalie Lee**, Enrolled Agent

LA FIRST TAX & FINANCIAL SERVICES  
9067 Las Tunas Drive, Temple City, CA 91780  
Tel 626.285.1221  
ePublic@LA1sttax.com

**English Section** Hosted by  
**Franklin J. Ruedel**, Enroll Agent

6035 N. Bartlett Ave, San Gabriel, CA 91775  
Tel 626.286.9662  
taxprofrank@charter.net

## What

- Estate and Trust are Entities
- They may have income
- Executor/Trustee Responsibility
- TAX PROFESSIONAL Qualifications
- A comprehensive approach to be sure all bases have been reviewed and covered
- Not all estates will be subject to ESTATE TAX
- All income needs to be reported and will be taxed at least once
- Deductions
- A liquidity problem
- Other considerations



RSVP recommended. Email or fax back to (626) 285 4215

Attendee(1): Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_

Company: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Email: \_\_\_\_\_

Attendee(2): Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_

Company: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Email: \_\_\_\_\_