



September 2019

## Family Days Coming This October

Every October, we host a series of complimentary “Family Days” in our onsite classroom, which holds about 50 people per session. There will be five sessions in total this year, with some being held on Thursday evenings and some being held on Saturday mornings and afternoons.

The sessions fill up rather quickly and many of our clients bring their loved ones every year. It’s a highly informative event which shares the mechanics of a trust, how to wind down a trust after a parent’s passing, and how to deal with a parent’s incapacity. In a follow up email which we will send to all of our clients shortly, there will be a video link where James Roberts briefly discusses the benefits of Family Days and the topics that will be introduced.

You might want to forward the link to your children and successor Trustees to give them a glimpse of what to expect at our Family Days workshops. Look out for the email and the video link, coming soon! And also look out for the Family Days invitation which should arrive later this month. We hope to see many of there.

[Here is the link for our video about Family Days:](#)



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# PawPrint Art DIY



There is a reason dogs are called man's best friend! Those of us with dogs love them wildly and enjoy reminders of our four legged friends. This is a great project that lets you keep them near and dear anywhere. Here is what you need:

- Espresso Stain - 1 coat (Lowes)
- Thumbtacks (Dollar Star)
- Chalk Paint (Lowes - mistint, so I paid \$3 :))
- Scrap Wood

For full instructions:

<https://www.hometalk.com/17820302/simple-crafts-for-paw-print-art>

## Italian Apricot-Pancetta Strata

### INGREDIENTS

- 1/3 pound pancetta, finely chopped
- 2 tablespoons butter, divided
- 1-1/3 cups finely chopped sweet onion
- 2 cups sliced fresh mushrooms
- 3 cups fresh baby spinach, coarsely chopped
- 5 cups cubed multigrain bread
- 1/2 cup sliced almonds, optional
- 6 large eggs
- 1 cup heavy whipping cream
- 1/4 teaspoon salt
- 1/4 teaspoon pepper
- 1 carton (8 ounces) mascarpone cheese
- 1 cup shredded part-skim mozzarella cheese
- 1/2 cup shredded Asiago cheese
- 1 cup apricot preserves
- 3 tablespoons minced fresh basil



### DIRECTIONS

1. In large skillet, cook pancetta until crisp, stirring occasionally. Remove with a slotted spoon; drain on paper towels. Discard drippings, reserving 1 tablespoon in pan.
2. Add 1 tablespoon butter to drippings; heat over medium-high heat. Add onion; cook and stir 4-6 minutes or until tender. Transfer onion to a large bowl.
3. Heat remaining butter in pan. Add mushrooms; cook and stir 2-3 minutes or until tender. Stir in spinach; cook 30-45 seconds or until wilted.
4. Add bread cubes, mushroom mixture, pancetta and, if desired, almonds to onion; toss to combine. Transfer to a greased 13x9-in. baking dish.
5. In a large bowl, beat eggs, cream, salt and pepper until blended. Beat in mascarpone cheese just until blended; pour over bread. Sprinkle with mozzarella cheese and Asiago cheese; spoon preserves over top. Refrigerate, covered, several hours or overnight.
6. Preheat oven to 350°. Remove strata from refrigerator while oven heats. Bake, uncovered, 35-45 minutes or until golden brown and a knife inserted in the center comes out clean. Sprinkle with basil. Let stand 5-10 minutes before cutting.

For full instructions:

<https://www.tasteofhome.com/recipes/italian-apricot-pancetta-strata/>

## *GIFTING AND CURRENT ESTATE TAX LAW*

The current estate tax law provides for an \$11.4 million estate tax exclusion per person. This is the highest that the estate tax exclusion has ever been and it means that married couples could leave \$22.8 million to their children, totally estate tax-free. This is unified (or combined) exclusion, which means it accounts for all the gifts that you make during your lifetime and upon your death. However, the estate tax exclusion amount is scheduled to expire in 2025 and revert to prior law, which will be significantly lower.



For those with large estates, an effective planning strategy to avoid estate tax when the tax laws change is to take advantage of today's estate tax limits by gifting up to \$11.4 million to children before the law changes to reduce those limits. Thankfully, the IRS has issued regulations indicating that if an individual gifts \$11.4 million to their child in 2019, and in the year of their death if the estate tax limit is significantly lower (for example only \$5 million), the IRS will not seek "clawback" or collection of estate taxes on the gifts made in 2019. The IRS regulations offer some clarity on an area of concern that many estate practitioners have had for years and the hesitation many individuals have had in gifting large sums of assets – for they feared that a decrease in estate tax limits in the future would result in a clawback of estate taxes on gifts made in earlier years when limits were higher. Thankfully, that is no longer a concern.

If you have questions about gifting and estate tax avoidance or reduction – call our office to schedule a review of your estate plan and discuss gifting strategies with an experienced estate planning attorney.



## Remember to Sign Up for October Family Days!

### OCTOBER FAMILY DAYS 2019

- Saturday, October 5, 2019 9:30am-11:30am & 1pm-3pm
- Thursday, October 10, 2019 6:00pm – 8:00pm
- Saturday, October 19, 2019 9:30am-11:30am & 1pm-3pm



### **What is in Season in September?**

#### WHAT'S IN SEASON *In September*

This will vary depending on time of the month and where you live.

Apples	Okra
Arugula	Pears
Beans	Peppers
Beets	Plums
Corn	Pumpkins
Cucumbers	Raspberries
Eggplant	Shallots
Fennel	Sorrel
Figs	Summer squash
Grapes	Tomatoes
Mangoes	Watercress
Melons	Winter squash



We hope that you have had the very best experience with our firm! And we hope that you would consider referring a friend that we may be able to help the same way we helped you! Getting a referral from a customer gives us a lot of pride! It shows us that we did a good job and our clients appreciate us!

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