

MAINTAINING A TRUST ACCOUNT

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BY DIANA LYNETTE BENTON

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Stephen L. Nelson



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published The reception for it far exceeded expectations There have been excellent reviews of how it has helped SNT trustees beneficiaries their families and professionals who advise persons with disabilities After reviewing the book the Federal Financial Institutions Examination Council FFIEC flew Kevin to Washington D C to present to federal government bank auditors on what to look for when auditing corporate trustees when banks administer special needs trusts Other than the numbers that change each year like SSI or SSDI the balance of the book was current and up to date However there were some subjects that were missing in the book plus a couple of big changes that occurred since publication including the passage of the Affordable Care Act and the ABLE Achieving a Better Life Experience Act that provide excellent new tools for the SNT trustee Kevin recruited several of his professional colleagues to assist in preparing this Second Edition of the book including Michele Fuller Robert Nuddleman Herb Thomas Courtney Kosnik Scott MacDonald and Daniel Cutter With their assistance Kevin added the following new chapters to the book Paying Caregivers Paying Trustees Fees Understanding and Utilizing ABLE Accounts and Protecting the SNT Trustee Kevin was also able to update and revise the information in the balance of the book and provide additional forms to make the job of being an SNT trustee safer and more efficient With the checklists form documents and law summaries included Administering the Special Needs Trust contains a wide range of information for those charged with the responsibility of managing an SNT for persons with disabilities **QuickBooks**

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