

Givner & Kaye
Thursday
Seminar Series
DECEMBER, 2011
AND
JANUARY, 2012

Our MCLE & CE accredited series is held in our office on the **1st & 3rd Thursday** of each month from **2:30pm to 4:00pm**. The series are a collaborative forum for professionals—attorneys, CPAs, financial advisors—to share *uncommon* knowledge, insights and practical “know-how.”

TO REGISTER for a webinar, or to attend a presentation, please contact **Desiree Kisselburg** at **310-207-8008** or **seminars@givnerkaye.com**.

- Parking will be validated.
- Refreshments will be served.
- Continuing Education Credit: One hour for tax topics.

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DECEMBER 1ST: ASSET PROTECTION PLANNING:

THE ADVANCED COURSE

Owen Kaye, Esq., Givner & Kaye



We know that estate tax planning structures can be used to reduce the value of assets to a currently unknown and unforeseeable creditor. However, what if a lawsuit has already been filed? Is it too late to do any planning? Is a QPRT the best structure to protect a residence? Or is a sale of the residence to a children’s trust safer? Is an FLP for investment assets enough? Or must you layer it with an LLC in another country for liquid assets? Should the parents contribute their retained LP interests to a Private Retirement Trust? To a Domestic Asset Protection Trust? Must you hire a lawyer or retired judge to value the claim? Should you just say “no” so that you do not become a party to a fraudulent transfer? What is the best way to match the structures to a particular client’s assets?

DECEMBER 15TH: TAX PLANNING FOR THE SALE OF YOUR BUSINESS

Bruce Givner, Esq., Givner & Kaye



Is there planning you can do in advance of a potential sale to minimize the taxes on the sale of your business? Does it depend upon whether the business is a “C” corporation, an “S” corporation or an LLC? What about goodwill and the recent Howard case (July 30, 2010)? What are the property tax issues? How are intangibles, including websites and domain names, handled? Are you selling stock? Or is the corporation selling its assets? Is there a role for an ESOP? Understanding the buyer’s consequences helps the seller understand how to structure the deal. Protecting the seller from a later lawsuit by a disappointed buyer is a must.

About Givner & Kaye

When CPAs, financial planners and estate planning lawyers have clients with difficult wealth planning situations, they want Givner & Kaye to be part of the planning team. We collaborate with other professionals - attorneys, financial planners, accountants, stockbrokers, and insurance professionals - to serve the specialized planning needs of individual families.

We have maintained the same close working relationship with important referral sources for three decades, with newer ones joining each decade. That continuity and respect is important in providing a stable, intimate and friendly atmosphere for our clients.

Contact **Bruce Givner** or **Owen Kaye** for more information about Givner & Kaye's services at:
310-207-8008 or
Bruce@GivnerKaye.com ;
Owen@GivnerKaye.com



JANUARY 5TH: [NO SEMINAR ON THIS DAY.](#)

JANUARY 19TH: EVERYTHING YOU ALWAYS WANTED TO KNOW ABOUT FAMILY TRUSTS, BUT WERE AFRAID TO ASK.

Owen Kaye, Esq., Givner & Kaye



Are “no contest” clauses still enforceable in California? Do I need a “pourover” Will? What is the Heggstad case? Why do I care about avoiding probate since the California inheritance tax was repealed? Must I transfer all of my assets into the trust’s name? What is the difference between a “living” trust, a “revocable trust”, and “inter vivos” trust” and a “family” trust? How do they determine if I (or a trustee) am incompetent? Why do we care about the generation skipping transfer tax in a family trust? What is a “trust certificate”? Must the family trust be notarized? Recorded? Can I amend the family trust myself, without a lawyer? What’s wrong with using Legalzoom? What’s wrong with naming my children as my successor trustees? Why not give the money to my children outright on my death? What does “per stirpes” mean?

A SNEAK PEEK

AT OUR **FEBRUARY, 2012 SEMINARS**

Feb. 2nd: The 10 Most Common Flaws In Estate Planning And How To Spot Them.

Owen Kaye, Esq.

Feb. 16th: Attractive Real Estate Investments During The Current Economy.

David Gribin, MAI, CPM