

**Givner & Kaye**  
**Thursday**  
**Seminar Series**  
**November and**  
**December, 2012**

Our MCLE & CE accredited series is held in our office, and by webinar, 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 call **Desiree Kisselburg** at **310-207-8008** or e-mail us: **seminars@givnerkaye.com**.

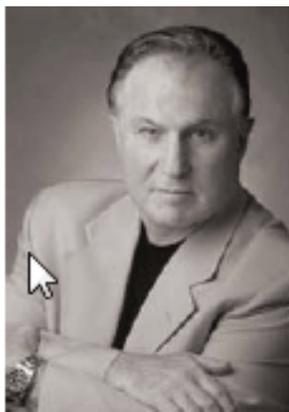
- Parking will be validated.
- Refreshments will be served.
- Continuing Education Credit: One hour for tax topics.

**CONTACT US**

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**NOVEMBER 1ST: TAX QUALIFIED PLANS: STILL THE BEST TAX SHELTER FOR CLOSELY HELD BUSINESSES**

*Stan Weisleder*  
*Actuaries Unlimited*



The phrase “tax shelter” has a bad connotation. However, one “tax shelter” is still reliable: tax qualified employee retirement plans. A letter of approval from the IRS National Office is better than a law firm’s opinion letter. Since the Pension Protection Act of 2006, a plan sponsor can make deductible contributions to up to three retirement plans: a 401(k); a profit sharing plan; and a defined benefit pension plan. Most provisions of this law did not go into effect until 2008, and professionals – and the IRS – are still learning how to live with and use them. Learn from a Master how you can take advantage of these new laws for your situation.

**NOVEMBER 15TH: CAPTIVE INSURANCE COMPANIES FOR CLOSELY HELD BUSINESSES**

*Fred Turner and Rick Weiner*  
*Active Captive*



Fred and Rick will describe the risk management solutions delivered cost effectively through a captive insurance company for closely held operating companies (or for owners of cash flowing investment real estate). Business owners have the flexibility and ability to control and design insurance policies for risks the operating companies are currently *self-insuring*. Fred and Rick will demystify the pooling arrangements which often are necessary to provide sufficient risk distribution and risk transfer. They will review current income tax developments involving captives and overview the integration of estate planning options which can be incorporated in the formation and operation of a captive.

## About Givner & Kaye



### DECEMBER 6TH: PROPOSITION 13 AND ESTATE PLANNING: THE NIGHTMARE CONTINUES *Bruce Givner, Esq.* *Givner & Kaye, A Professional Corporation*



35 years later Proposition 13 remains confusing to most taxpayers and advisors. If the net taxable value on the Annual Property Tax is \$470,450, why isn't the "Total Taxes Due" \$4,704.50? How does the \$1,000,000 per parent parent-child exclusion work when property is in an FLP or LLC? Legal entities must file Form 100B within 45 days or suffer a 10% penalty, even if no CIO! Why are issues regarding irrevocable trusts still being litigated, e.g., Steinhart and Phelps, both in 2010? The confusing proportional ownership rules and those regarding transfers of interests in legal entities. The grandparent-grandchild exclusion. How to blow a QPRT. All these and more.

### A SNEAK PEEK AT OUR UPCOMING SEMINARS

- Jan. 17th: Foreign Trade: 5 Biggest Mistakes**  
*Michael Doland, Esq.*  
*Doland & Fraade*
- Feb. 7th: Handling Your Income/Estate Tax Controversy: Audit to Appeal to Court**  
*Bruce Givner, Esq.*  
*Givner & Kaye, A Professional Corporation*

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](mailto:Bruce@GivnerKaye.com) ;  
[Owen@GivnerKaye.com](mailto:Owen@GivnerKaye.com)