



LAW OFFICES OF
GIVNER & KAYE
A PROFESSIONAL CORPORATION

Givner & Kaye
Thursday
Seminar Series

March thru May, 2013

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 Skelly** at

310-207-8008 or e-mail us:
brucegivner@givnerkaye.com.

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

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MARCH 7TH: Planning To Avoid The New Medicare Tax And Other New 2013 Tax Increases

Bruce Givner, Esq.

Givner & Kaye, A Professional Corporation



The Affordable Care Act (Obamacare) has given us three different 3.8% tax regimes, one each of which is for (i) employee wages; (ii) self-employment income; and (iii) net investment income. The three regimes do not entirely mesh. Therefore, there is room to slip between them and avoid the 3.8% tax completely. For example, the income allocated by an “S” corporation of trade or business income to its shareholders who materially participate in the business is not subject to the 3.8% tax, which means that there will be a lot more “S” corporations and a lot fewer LLCs. Retirement plans are also favored. Come to learn the rules and the planning opportunities.

Bring your questions and concerns.

MARCH 21ST: Federal Tax Collection Procedures: How To Defend Yourself Or Your Clients When The IRS Is Trying To Collect Past Due Taxes

Joseph Broyles, Esq., CPA

The Law Offices of Joseph A. Broyles, Inc.



Joe, who is a CPA and a lawyer, and spent a decade with the IRS, will discuss the options that are available to taxpayers who owe the IRS money for past due taxes. The program will include a detailed discussion of the IRS’ Offer in Compromise program, which allows taxpayers to settle their tax debts for “pennies on the dollar”, installment agreements and discharging taxes in bankruptcy. Special problems associated with payroll taxes will also be covered.

Bring your questions and concerns.

About Givner & Kaye



APRIL 4TH—NO SEMINAR DUE TO APRIL 15 TAX FILING DEADLINE

APRIL 18TH—NO SEMINAR DUE TO BRUCE'S TRIP TO CHINA

MAY 2ND: IS NOW A GOOD TIME TO SELL YOUR BUSINESS?

David Bonrouhi

Calabasas Capital, LLC



David Bonrouhi, an experienced and successful investment banker, will discuss the current state of the mergers and acquisition market and recent trends in private equity and lending. There are many alternative ways to get liquidity out of a business other than an outright sale. There are a number of factors business owners must consider when evaluating these alternatives, and they should get their business and personal financial houses in order so that they are best prepared to execute their chosen strategy.

- Current state of the M&A and private equity markets
- Trends in lending
- Liquidity alternatives
- Key considerations for Owners
- Getting prepared

Bring your questions and concerns.

A SNEAK PEEK AT OUR UPCOMING SEMINARS

May 16th: Tax Free Retirement

Steve Soffer

Platinum Pension & Insurance Services

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 ;
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