

Givner & Kaye
Thursday
Seminar Series

March thru May, 2014

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 6TH: Introduction To Asset Protection Planning

Owen Kaye, Esq.

Givner & Kaye, A Professional Corporation



The client must have reasonable expectations of what is possible. The importance of timing. The importance of non-creditor motives. Fraudulent transfer rules. Exemptions. Structures are often specific to different assets. Super Creditors. Usefulness of a solvency analysis. Getting a lawyer to opine on the value of a claim when the client is already being sued. The importance of layering. Liability of the advisors, e.g., RICO. Examples of different structures, e.g., QPRTs, FLPs, SSSTs with SMLLCs and PRTs.

Bring your questions and concerns.

MARCH 20TH: LLCs: Beyond The Basics

Bruce Givner, Esq.

Givner & Kaye, A Professional Corporation



Does it make sense to use non-California LLCs for California property and businesses? If the answer is “yes,” is one state, e.g., Delaware, really better than another, e.g., Nevada or Wyoming? Does a single member LLC accomplish anything? What happened on January 1, 2014, to make LLCs less attractive for creditor protection in California? How LLCs are used in estate tax planning to keep parents in control. When are LLCs better than “S” corporations? LLC’s role in other creditor protection planning. LLCs role in income tax planning.

Bring your questions and concerns.

About Givner & Kaye



NO SEMINARS SCHEDULED APRIL 3rd or 17th DUE TO TAX SEASON

MAY 1ST: How Parents Keep Control Both During Their Lifetimes And After They Are Dead
Bruce Givner, Esq.
Givner & Kaye, A Professional Corporation



All parents want dictatorial control while they are alive and even after they are dead. So to get them to engage in planning we must be able to make them feel comfortable with gifts and irrevocable trusts. “Own” does not equal “Control.” Rev. Rul. 95-58: retaining the right to remove the trustee and name a new one does not cause estate tax inclusion. Protectors. Using state law to change an irrevocable trust without going to court. Changing from a grantor trust to a complex trust. Private trust company. Using an SMLLC so the parents can continue to control the investments.

Bring your questions and concerns.

A SNEAK PEEK AT OUR UPCOMING SEMINARS

May 15th: The Most Common Flaws In Estate Planning
Owen Kaye, 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 over 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
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