LAW OFFICES OF
GIVNER & KAYE
A PROFESSIONAL CORPORATION

Givner & Kaye Thursday Seminar Series

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.

CONTACT US

12100 Wilshire Boulevard, #445

Los Angeles, CA 90025

Tel: 310-207-8008

Fax: 310-207-8708

www.givnerkaye.com

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.

MAY 15TH : The Most Common Flaws In Estate Planning

Owen Kaye, Esq.

Givner & Kaye, A Professional Corporation

- Failure to transfer assets to the family trust.
- Failure to provide a copy of the health care directive to the physician.
- Having one child as trustee over other children.
- Failing to recognize that "immediate" distribution to the children might take 3.5 years.
- Failing to consider income tax consequences (opportunity to swap a note for assets owned by the children's trust so that the asset is back in the parent's estate and gets a step-up in basis).

Owen will discuss these and many other points.

Bring your questions and concerns.

- continued -

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 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 Bruce@GivnerKaye.com ; Owen@GivnerKaye.com

LAW OFFICES OF

GIVNER & KAYE

A PROFESSIONAL CORPORATION

JOIN US FOR THESE UPCOMING SEMINAR TOPICS

June 5th

Real Estate Investors: Income Tax Planning, Asset Protection Planning, Estate Tax Planning, Succession Planning

June 19th

U.S. Treaties With Other Countries: Their Relationship to the Internal Revenue Code; How to Understand Them; How to Plan with Them

July 3rd

Section 355 Spin-Offs: How to Get Rid of a "Bad" Relative or Owner. What are the Rules? Are Private Letter Rulings Available? Case Studies

July 17th

IRS Section 1031 Exchanges: The Problem Of Drop & Swaps. We will review the required elements of a 1031 exchange, the usual problems in practice and the alleged problem with "drop and swaps." Other holding period issues. Tenancy in common issues. Recent cases and rulings.

August 21st

Section 482: Transfer Pricing Problems and International Tax Planning Opportunities

September 4th

Everything You Always Wanted To Know About Post –Mortem Planning But Were Afraid To Ask

September 18th

Everything You Always Wanted To Know About Insurance Trusts But Were Afraid To Ask

October 2nd

Conservatorships & Elder Abuse : Introduction

November 6th

Funding Stale Trusts After The First Spouse's Death: Estate of Olsen v. Commissioner

November 20th

IRS National Office Private Letter Rulings (and the California Equivalents). Users Fees. Legal Fees. Topics, e.g., IRAs, Section 355 Split-offs. Timing. Opinion Letters and the Accuracy Related Penalty

December 4th

Everything You Wanted To Know About Controlled Foreign Corporations and Subpart F Income But Were Afraid To Ask

December 18th

Everything You Wanted To Know About Public Charities and Private Foundations But Were Afraid To Ask