



LAW OFFICES OF  
**GIVNER & KAYE**  
A PROFESSIONAL CORPORATION

**Givner & Kaye**  
**Thursday**  
**Seminar Series**

**Oct. thru Nov., 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](http://www.givnerkaye.com)

**OCT 2ND: Year-End Income Tax Planning Strategies—It’s Not Too Late**

*Bruce Givner, Esq.*

*Givner & Kaye, A Professional Corporation*



As the year end approaches, what can you do to reduce the tax due on the return you will file for your entity due March 15, 2014, and for your personal return due April 15, 2014? If you have a closely held business there are business related structures which include retirement plans and captive insurance companies. We will talk about how to improve those structures if you have them, and how to adopt them if you do not, along with the pitfalls. If you do not have a closely held business there are a variety of approaches, many of which are based on charitable structures, that should prove interesting (even though they sound like you are giving your money away). There are also tax favored investments worth considering.

Bring your questions and concerns.

**OCT 16TH: Capital Gains Tax Planning Strategies—All of Them**

*Bruce Givner, Esq.*

*Givner & Kaye, A Professional Corporation*



What planning is available when you dispose of a highly appreciated asset? 1031 exchanges are not the only way to dispose of highly appreciated real property. There are simple installment sales; 2+ year old installment sales to a children’s trust; installment sales to a trusted unrelated third party; deferred sales trusts; charitable remainder trusts (with the charitable deduction used to create a Roth IRA); variable prepaid forward contracts for securities; Nevada non-grantor trusts (to defer or eliminate the California tax); personal goodwill (Martin Ice Cream – to move capital gain outside of a “C” corporation); one day ESOP Technique; private placement life insurance; and limited partnerships (outside the February 9, 2006, IRS BOB Announcement).

Bring your questions and concerns.

## About Givner & Kaye



### NOV 6TH: Conservatorships & Elder Abuse—An Introduction

*Owen Kaye, Esq.*

*Givner & Kaye, A Professional Corporation*



In theory, people with a fully funded living trust should not need a conservatorship of the estate. The successor trustee should be able to step in. However, what happens when the parent refuses to resign? Even when the trust is fully funded, there are assets not handled by the trust which should be handled by a durable power of attorney for asset management. However, sometimes financial institutions will not respond to a durable power of attorney. Separately, what happens when the parent resigns as trustee but needs help with personal care beyond that which is provided by an Advance Health Care Directive? A related topic is financial and physical Elder Abuse, which is not just against the “elderly”; it can also be against mentally handicapped individuals. Elder Abuse is one of the fastest growing areas of litigation in the State of California. Both of these topics should be of interest to all professional advisors in light of our rapidly aging population of wealthy clients.

Bring your questions and concerns.

### A SNEAK PEEK AT OUR UPCOMING SEMINARS

**November 20th: IRS National Office Private Letter Rulings (and the California Equivalents). Users Fees. Topics, e.g., IRAs, Section 355 Split-offs. Timing. Opinion Letters and the Accuracy Related Penalty**

*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 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