



LAW OFFICES OF
GIVNER & KAYE
A PROFESSIONAL CORPORATION

Givner & Kaye
Thursday
Seminar Series

Nov. thru Dec., 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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NOV 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



A private letter ruling is a written statement from the IRS National Office in response to the taxpayer's request for an opinion on the tax effects of a proposed or completed transaction. We will review the issues on which taxpayers may request PLRs and the circumstances under which the IRS does not issue PLRs, and what documents and information must be provided and the procedural requirements. We will also discuss user fees from the standard \$19,000, and how to get it down to as little as \$2,000. In addition to other ways to get guidance, e.g., phone calls with people at the National Office. Finally we will discuss when an opinion letter is worth having, e.g., to reduce the likelihood of penalties.

Bring your questions and concerns.

DEC 4TH: Protecting the Personal Residence

Owen Kaye, Esq.

Givner & Kaye, A Professional Corporation



The personal residence is emotionally the most important asset to most families. Having it attacked by a creditor can cause years of sleepless nights. California's homestead exemption, which is a maximum of \$175,000 (if one spouse is 65 or older; or physically or mentally disabled; or 55 or older and has gross income of not more than \$20,000) is woefully inadequate. You can't move to Florida or Texas to get the advantage of their unlimited homestead exemptions until you live there for 1,215 days. And most people wait to try to protect the home until “something happens”, and helping them is like trying to sell fire insurance to someone whose house is already on fire. So what's the best approach? A QPRT? A PRT? Selling it to a children's trust? Giving it to a children's trust? Owen will discuss these and other approaches.

Bring your questions and concerns.

About Givner & Kaye



DEC 18TH: Everything You Wanted To Know About Public Charities and Private Foundations But Were Afraid to Ask

Bruce Givner, Esq.

Givner & Kaye, A Professional Corporation



At the end of the year many people are interested in charitable structures. However, they may not have already determined which charity they wish to benefit. Do they want their “own” charity? What does it mean to have your “own” charity? There are several types of private foundations, some of which – for purposes of deductions – have the same advantages as public charities. There are several types of public charities. How do you select which type you wish to establish? Should you even set up one when there are already 1,000,000 approved by the IRS? We’ll discuss all the types of both private foundations and public charities, the advantages and disadvantages, the costs to set them up and operate them, and the procedures to do so.

Bring your questions and concerns.

HAPPY NEW YEAR!
NO SEMINAR ON JANUARY 1ST

A SNEAK PEEK
AT OUR UPCOMING SEMINARS

January 15th: Everything You Wanted To Know About Going To Jail For Tax Problems But Were Afraid to Ask

Bruce Givner, Esq.

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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