



LEWITT, HACKMAN, SHAPIRO, MARSHALL & HARLAN  
A LAW CORPORATION

*invites clients and friends to a complimentary seminar:*

# 2013 Year-End Tax Planning

(approved for 1.5 hours of MCLE credit\* and 1.5 hours CPE credit\*\*)

- Maximizing gifts for tax planning
- Capital gains and estate tax rates, Medicare tax on investment income
- Portability – When should you use a bypass trust?
- Gay Marriage – Benefits, income, estate & gift tax planning.
- Appointing Trustees – Pros & cons of appointing children.
- Life Insurance – How can ownership create tax obligations?



**Michael Hackman**  
Chair, Tax, Trusts & Estate  
Planning Practice Groups



**Kira S. Masteller**  
Trusts & Estate Planning



**Robert A. Hull**  
Trusts & Estate Planning

## SEMINAR DETAILS

- **Tuesday, December 3, 2013**  
8:00 a.m. - 9:30 a.m.
- **Seminar at Lewitt Hackman**  
16633 Ventura Boulevard, 11th Floor  
Encino, California 91436
- **Light Breakfast Served**
- **Parking Validated**
- **No Charge to Attend**

**RSVP to Chris Podbielski at 818.907.3271 or [cpodbielski@lewitthackman.com](mailto:cpodbielski@lewitthackman.com)**

\*Lewitt Hackman is a State Bar of California approved MCLE provider. Michael Hackman is a Certified Specialist in Tax Law, as designated by the Board of Legal Specialization of the State Bar of California.

\*\* CPE Credit

This is a free basic Group-Live seminar requiring no prerequisites and/or advance preparation. After completing the group-live California 2013 Year-End Tax Planning law program, you will have basic knowledge to enable you to utilize the information in your own practice as well as assisting in guiding your clients in tax planning, gift tax planning, and trusts & estate planning. There will be enough information provided so you know when and if you should advise your clients whether or not they should seek legal assistance. Should you have any complaints, please contact Michele Avnes of our office at (818) 907-3281. Lewitt, Hackman, Shapiro, Marshall & Harlan is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of DPE Sponsors. State Boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

## LEWITT HACKMAN PROFESSIONAL &amp; COMMUNITY ACTIVITIES 2013

- **Barry T. Harlan** was selected to the *Best of the Best: Top 100 Southern California Super Lawyers*, as published in *Los Angeles Magazine*.
- **John B. Marshall** and **Keith T. Zimmet** were recognized in *Corporate Counsel*, *The American Lawyer* and *The National Law Journal* as *Top Rated Lawyers in Real Estate*.
- **Lynn Soodik** appeared on both *CNN Entertainment* and *Good Morning America*. For *CNN*, Lynn was interviewed regarding paternity rights in relation to Jason Patric's custody battle. While on *GMA*, Lynn discussed the celebrity divorce issues of ex-NFL quarterback Kordell Stewart and *Real Housewives* star Porsha Stewart.
- **Keith T. Zimmet** successfully guided a client in the settlement of a dispute arising out of a sale of a business. The controversy was complicated by the death of the majority owner of the selling corporation prior to the facts which gave rise to the dispute. Keith not only obtained the settlement, but facilitated a continuing, amicable, working relationship between the buying and selling parties.
- **John B. Marshall** successfully represented a public entity client in opposing a transfer of assets by a non-profit corporation to another charity when our client was the named residuary beneficiary, resulting in the recovery of over \$800,000 to our client.
- **Andrew L. Shapiro, Thomas Cecil** and **David B. Bobrosky** obtained a seven figure settlement for a client who suffered a concussion with persistent Post-concussion Syndrome, resulting from an accident when riding in a classic car. Due to the car's lap belt with no shoulder harness, the defense tried to claim an "assumption of risk" by our client, but agreed to settle just before going to trial.
- **Sue M. Bendavid** successfully defended a telecommunications client against a 60 page complaint alleging wage & hour, discrimination, harassment and other employee claims. Sue demonstrated there was no legal or factual basis for the claims, saving the client hundreds of thousands in potential litigation.
- **David Gurnick** persuaded a Court to reject a franchisee's challenge to strike a covenant-not-to-compete. The terminated franchisee argued such covenants are not enforceable in California. David showed that in this case, the covenant would be governed by another state's law.
- **Vanessa Soto Nellis** prevented the opposing party in a contentious divorce from presenting evidence they previously held. Additionally, because of unreasonable positions taken throughout the proceedings, Vanessa obtained sanctions of \$15,000 against the opposing party.
- **Kevin E. Rex** worked with a client to complete the sale of a business by preparing the company for sale, negotiating the engagement letter with the investment banker to locate potential buyers, and negotiating the final definitive agreements with the selected buyer. **Michael Hackman**, designated a State Bar of California Certified Specialist in Tax Law, devised strategic structure and tax aspects of the transaction.
- **Paul C. Bauducco** and **Stephan Mihalovits** brought a successful motion to dismiss in Federal Court, eliminating all counterclaims, including counts for fraud, abuse of process and numerous other torts, brought against our client.
- **Kevin E. Rex** was selected for a *Valley's Most Trusted Advisors* award, by the *San Fernando Valley Business Journal*. **John B. Marshall** and **Keith T. Zimmet** are both past recipients of the award.
- **David Gurnick** received the *Justice Armand Arabian Award for Community Service*, with fellow awardees Pat Boone and Wink Martindale. David also completed his second term as President of the San Fernando Valley Bar Association.
- **Sue M. Bendavid** and **Nicholas Kanter** defeated an anti-SLAPP (Strategic Lawsuit Against Public Participation) motion. Persuading the Court that "no reasonable attorney" would have filed the SLAPP motion, the Court also awarded our client the full amount of fees it incurred in defending the motion.
- **Stephen T. Holzer** defeated an attempt to move a case from arbitration to civil court and a request for an issuance of a preliminary injunction. The matter was sent back to arbitration as our client wanted.
- **Kira S. Masteller** completed an estate and gift tax plan that combined the use of irrevocable gift trusts and LLCs for three generations of a family whose business made up a significant portion of the assets. Kira was able to reduce the taxable estate for the two older generations and allow assets to be managed on behalf of the younger generation until they reach financial maturity.
- **Tal Grinblat** prepared a settlement agreement in a dispute between a restaurant franchisor and its franchisee, before the franchisee filed a formal arbitration claim or lawsuit. The quick resolution saved our client time, money and the necessity of having to disclose the matter in its Franchise Disclosure Document.
- **Nicole Kamm** obtained a favorable result for a client in a Labor Commissioner assessment, initially estimated at more than \$130,000 for missed rest breaks and overtime. Nicole convinced the agency to dismiss the rest break claim altogether, and to settle the overtime claim for a fraction of the initial amount.
- **Elizabeth A. Erickson** obtained a permanent renewal of a one-year domestic violence restraining order for a client whose ex-husband persisted in sending harassing text messages and emails, even after their divorce.
- **Robert A. Hull** worked with a distribution company and a French electronic accessories manufacturer on a Joint Venture Agreement and to form a Delaware corporation, to allow our client to distribute the French company's products throughout the United States.
- **Stephen T. Holzer, Michelle S. Robins, Michael Hackman, Barry T. Harlan, Tal Grinblat, Sue M. Bendavid, David Gurnick, David B. Bobrosky, Lynn Soodik** and **Andrew L. Shapiro** were named *Southern California Super Lawyers* in *Super Lawyers Magazine*. **Elizabeth A. Erickson, Robert A. Hull, Nicole Kamm, Nicholas Kanter** and **Kira S. Masteller** were named *Southern California Rising Stars* by the same publication.
- **Michelle S. Robins** has been certified as a Specialist in Family Law, as designated by the State Bar of California's Board of Legal Specialization. **Lovette T. Mioni** joined our Family Law Practice Group in August.