

CONTINUING LEGAL EDUCATION

THE BAR ASSOCIATION OF SAN FRANCISCO



The Estate Planning, Probate and Trust Section and Tax Section of the Barristers Club present

The California Throwback Tax

The how, what, when, where, and why of the California Throwback Tax.

Speakers

Richard S. Kinyon

Partner, Shartsis Friese

Kirsten Wolff

Partner, Sideman & Bancroft

The California throwback tax is not widely understood by practitioners, trustees, or beneficiaries of trusts. In this program, we discuss our interpretation of the intent and application of that law, suggest a methodology for tracking accumulated income in non-California resident trusts, and explore opportunities to plan around the tax.

Topics

- Brief Overview of California's Taxation of Trust Income
- Origin of California's Throwback Tax and its Application
- Practice Tips on Tracking and Estimating Accumulated Income
- Planning Opportunities to Minimize the Application of the Throwback Tax

Section Co-Chairs: Kit Driscoll, Coblenz Patch Duffy Bass, Melanie Emmons, Kato Feder Suzuki & Richard Shu, Barulich Dugoni & Suttman Law Group Inc.

Event Code: B211256 Register online: www.sfbar.org/calendar

**Thursday
May 20, 2021**

Program: 12:00 - 1:15 p.m.

MCLE: 1 Hour

To receive MCLE credit, you must sign in during the designated MCLE registration period. This activity is approved for Minimum Continuing Legal Education credit by the State Bar of California. BASF is a certified provider.

Provider #103

In-Person Location (Due to the social distancing rules currently in place, this event is currently planned as an online-only presentation. Please check the CLE calendar for any changes.)

Cost

\$35 Section Members

\$45 BASF Members, Government & Nonprofit Attorneys

\$65 Others

Free for BASF Student Members

All prices increase \$10 on the day of the program.

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BASF Members:

Be sure to log in to get your discounts!

Refunds will be given up to 48 hours in advance, less a \$10 handling fee.

Special Requests:

People with disabilities should contact BASF regarding reasonable accommodations.

CLE Webcast: www.sfbar.org/calendar



Live



Recorded

Available May 30