



The Silicon Valley Bar Association
Presents another in its
Luncheon Seminar Series

POTENTIAL FEDERAL INCOME, GIFT AND ESTATE TAX CONSEQUENCES FOR CALIFORNIA DOMESTIC PARTNERS

presented by

Michael Patiky Miller
Weinberg, Ziff & Miller
Palo Alto, California

The new Domestic Partnership Laws which became effective January 1, 2005 give same sex and certain opposite sex couples many of the rights and obligations of married couples, including a new application of community property laws. The problem is that federal income, estate and gift tax laws pose a dangerous trap for the unwary. Mike will highlight key areas of concerns and share with us potential forms of agreement to prevent major dangers.

Mike Miller is well known to attorneys and other estate planning and tax professionals throughout-out California as a frequent lecturer and author, as well as the prevailing counsel in *Estate of Heggstad*. He has been addressing bar associations in Silicon Valley for the past 25 years.

Certified specialist in taxation law will be admitted at the member rate even if not presently a member of the SVBA

Wednesday, May 25, 2005

Lou's Village Restaurant

1465 West San Carlos; San Jose, CA

(West of Downtown San Jose between Highways 87 and 880)

Registration: 11:15 a.m.

Presentation 12:00 – 1:00 p.m.

Presentation will begin promptly at 12:00p.m.

Cost

\$45 – Members and Certified Tax Specialists

\$55 - Non-member

\$10 surcharge for payment at door

No refunds will be provided for cancellations after May 20, 2005

MCLE

MCLE – 1 unit

Estate Planning Specialization – 1 unit

Tax Specialization – 1 unit

Reservations for May 25, 2005 seminar

To register using your credit card or to pay by check, please visit:

<http://www.acteva.com/go/svba>

If you wish to pay at the door, please RSVP to:

Fax: (650) 618-1919

Email: events@svba.org