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The New Medicare Taxes on “Unearned” Net Investment Income: Application to Family Limited Partnerships, Limited Liability Companies, Trusts and Estates

Phillip L. Jelsma is a partner at McKenna, Long & Aldridge LLP. He is based in the firm’s San Diego office.

Mr. Jelsma practices in corporate, securities, and corporate financing as well as corporate, Limited Liability Company and partnership income tax planning, with an emphasis on mergers and acquisitions. Mr. Jelsma also has experience in real estate transactions, syndications, nonprofit corporations and international tax planning. He advises regarding entity formation, the issuance of stock and other ownership interests, recapitalizations and reorganizations, officer and director issues, corporate governance, stock option and appreciation rights plans, and contract preparation.

The presentation will serve as an introduction to the new Medicare tax on investment income and its application to family limited partnerships, LLCs, trusts and estates.

Join us on **Wednesday, September 19, 2012** at 5:30 PM at the Omni Hotel, 500 California (at Montgomery) in San Francisco.

\$70 Preregistered Members \$75 Preregistered Guests

At the door: \$75 members and \$80 guests (advance registration required by phone or email)

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