



Harry B. Maring
The Maring Law Firm

ESTATE PLANNING FOR THE BLENDED FAMILY

Estate planners have heard it before:

The children of the blended family cry - "That" woman stole my daddy's money!!! or "Biff the Body Builder is taking my mother to the cleaners!!!"

It all leads to the same place - people with unmet expectations are mad and they want to sue somebody, most likely you!

At the end of our session, you will be able to:

- \$ Identify the goals, objectives and planning concerns of the blended/dysfunctional family
- \$ Understand the use of pecuniary and fractional marital deduction formulas
- \$ Recognize and address community property issues
- \$ Understand the distinction between May V. Shall in discretionary trusts
- \$ Know what HEMS actually means
- \$ Analyze the ramifications of Portability

Harry B. Maring is the principal of The Maring Law Firm in San Francisco and has been in private practice for over 30 years, focusing on estate and gift tax planning as well as tax, corporate, and business planning for individuals and entities.

Harry is Certified as a Specialist in Estate Planning, Trust and Probate Law by The State Bar of California Board of Legal Specialization and earned his LL.M. degree in Taxation from New York University School of Law.

He is an adjunct professor to the graduate tax law program of Golden Gate University School of Law where he teaches Estate Planning for the Blended Family and is also an adjunct professor to Hastings College of the Law where he teaches the Estate Planning course.

Join us on **Wednesday, November 15, 2017** at 5:30 PM
At the Omni Hotel - 500 California (at Montgomery) in San Francisco.

\$75 Preregistered Members \$95 Preregistered Guests
At the door – Registrations still needed - \$80 members and \$100 guests
Reservation needed by November 13, 2017

Send a check with names to: SFEPFC – 767 Brannan Place – Concord, CA 94518
Or pay by credit card – <http://www.123signup.com/calendar?org=sfepc>

Continuing Education Credit:

MCLE: This activity is approved for MCLE credit of one hour by the State Bar of California.

CPA & CFP®: A sign-in sheet and an attendance certificate are provided at each meeting.

Excused Absence:

Members can request an excused absence by mailing a letter, or sending an email (SFEPFC@astound.net) to the Council Office prior to the meeting. Please address the letter to the Board of Directors.