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Hotel California: You Can Check out Any Time You'd Like, But You Can Never Leave – Expatriating the Golden State

News reports of Californians departing for no-tax/low-tax states like Texas, Arizona and Nevada have increased during the pandemic. Many of us field questions from curious clients who want to know how to leave California. We all know it's not as simple as buying a condo in Incline Village but what exactly are the implications for changing tax residency from the Golden State?

Christopher and David are here to walk us through the minefield of expatriation.

Christopher Sigmund, Counsel at Perkins Coie, guides clients in successfully resolving tax controversy matters at all stages. His experience includes favorable outcomes on numerous audits and IRS Appeals. Often, he also leverages his experience to help clients assess risk and make thoughtful decisions before issues arise with the IRS or state governments. As part of his practice, Christopher represents clients in U.S. Tax Court and U.S. district court, as well. He holds a BS, with honors, from Iowa State University and a JD, *cum laude*, from Northwestern University Pritzker School of Law.

David Sacarelos is a CPA with over 30 years of experience. He has worked with a variety of clients over the years, including high-net-worth individuals and multi-generational families; private foundations and public charities; privately owned businesses ranging from early-stage to mature; and a range of partnerships in real estate, investments, and others. David is the firm's leading tax specialist in private foundations and other non-profit organizations, and he holds particular expertise in advising families and individuals with respect to their philanthropic goals. He's also the partner-in-charge of Business Development and Marketing and is the firm's liaison for cross-border engagements through our HLB International network, a global independent network of accounting and consulting firms with presence in over 150 jurisdictions.

David joined Seiler in 1987. He has been a Partner since 2003 and is a member of the firm's executive governing board. David holds a Bachelors degree in Accounting from San Jose State University and a Master's degree in Taxation from Golden Gate University.

Join us on Wednesday, March 17, 2021

4:00 PM – 4:30 PM **Virtual Social Networking.**

4:30 PM – 6:00 PM **Zoom Meeting**

FREE for Preregistered Members - \$35 for Preregistered Guests

Virtual Meeting – Pre- Registration Required

Reservation needed by March 15, 2021

Pay by credit card – <http://www.123signup.com/calendar?org=sfepc>

or send a check with names to: SFEPCC – 268 Bush St., #4222 - San Francisco, CA 94104

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

Excused Absence: Members can request an excused absence by mailing a letter, or sending an email (info@sfepc.org) to the Council Office prior to the meeting. Please address the letter to the Board of Directors.

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