



Kyle C. Martin
Supervisory Attorney (Estate Tax)
Internal Revenue Service

Recent Developments in Estate and Gift Tax at IRS

Please join us for the next SFEPC meeting on **September 20, 2023**, at the Omni Hotel in San Francisco. We will be meeting at **5:00 pm for a social hour** with hors d'oeuvres and cocktails, followed by our featured speaker, **Kyle C. Martin at 6:00 pm.**

Kyle Martin will discuss the recent changes to Estate and Gift Tax law and procedures, including recent changes to: Portability of the DSUE, Proposed Regulations for IRC 2053, Closing Letters for Estate Tax Returns, and the Importance of a Good Appraisal.

Kyle C. Martin is a Supervisory Estate Tax Attorney with the Internal Revenue Service in Oakland, California. He has been with the Service since 1989 and in his current position since March of 2006. Kyle is a graduate of the University of Kansas with a Bachelor of Arts degree in Psychology. In 1993, Kyle received his Doctor of Jurisprudence degree from San Francisco Law School. He has been a member of the California State Bar since December of 1993. As the Supervisory Attorney, Kyle manages: 1 Estate Tax Attorney, 6 Estate Tax Legal Specialists, 1 Paralegal Specialist and 1 Legal Assistant. Before obtaining his current position, Kyle was a field Estate Tax Attorney in San Francisco and Oakland from 1994-2006.

Join us on Wednesday, September 20, 2023

5:00 PM – 6:00 PM Social Networking/hors d'oeuvres and cocktails

6:00 PM – 7:00 PM Meeting

Omni Hotel - 500 California (at Montgomery) in San Francisco

\$85 Pre-registered Members - \$105 Pre-registered Guests

At the door – Registrations still needed - \$90 members and \$110 guests

Pre-Registration is Required

Reservation needed by September 18, 2023

[Register Here](#)

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

Excused Absence: Members can request an excused absence by sending an email (info@sfepec.org) to the Council Office prior to the meeting.