



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

Note New Location: The City Club of San Francisco
155 Sansome Street, 10th Floor, San Francisco

Recent Developments in Estate and Gift Tax at the IRS

Please join us for the next SFEPCC meeting on **September 18, 2024**, at **The City Club of 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 recent changes to Estate and Gift Tax law and procedures, including Filing Tax Returns, Portability Revenue Procedures, Extensions to File, Importance of a Good Appraisal, Adequate Disclosure on Gift Tax Returns, and Promissory Notes.

Kyle 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: 2 Lead Estate Tax Legal Specialists, 5 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 18, 2024

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

6:00 PM – 7:00 PM **Meeting**

NEW LOCATION FOR THE SEPTEMBER MEETING:

THE CITY CLUB OF SAN FRANCISCO

155 Sansome Street, 10th Floor, San Francisco

\$100 Pre-registered Members - \$125 Pre-registered Guests

At the door – Registrations still needed - \$125 members and \$150 guests

Pre-Registration is Required

Reservation needed by September 16, 2024

Cancellations must be received three business days prior to the meeting.

[Register Here](#)

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

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