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Live 1.75-Hour February 25, 2010 Presentation



LOUIS A. MEZZULLO, ESQ.

FLPs/LLCs: FIVE RECENT KEY CASES

Why YOU Should Purchase

This 1.75-hour February 25, 2010 talk by Louis A. Mezzullo, Esquire, gives a **detailed explanation** and **analysis** of five very important cases relating to the use of **Family Limited Partnerships** (FLPs) and **Limited Liability Companies** (LLCs) to obtain valuation discounts for Federal transfer tax purposes. These cases were decided since Mr. Mezzullo's March 17, 2009 presentation, entitled *FLPs/LLCs: Important Recent Cases*.

Mr. Mezzullo – an outstanding speaker and author – provides:

- ▶ **helpful tips** on planning
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LOUIS A. MEZZULLO, a partner in the Rancho Santa Fe, CA office of Luce Forward, is an excellent speaker and a **nationally-recognized expert** on estate planning, taxation, and employee benefits. He was an Adjunct Professor of Law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He is listed in *Who's Who in American Law*, *Who's Who in Emerging Leaders* and *Who's Who in America* (Marquis Who's Who Publishers) and in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). Mr. Mezzullo received his J.D. from University of Richmond Law School, and a B.A. and M.A. from University of Maryland.

TOPICS

- ✓ *Estate of Christiansen v. Commissioner*
- ✓ *Petter v. Commissioner*
- ✓ *Black v. Commissioner*
- ✓ *Price v. Commissioner*
- ✓ *Shurtz v. Commissioner*
- ✓ **Appendix: Current Planning Issues, including IRS Responses, Challenges and Proposed Legislation**



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✓ **Major Headings Are:**

- *Estate of Christiansen v. Commissioner*, 130 T.C. 1 (2008), aff'd. No. 08-3844 (8th Cir. 2009) & Summary of the Case
- *Petter v. Commissioner*, T.C. Memo 2009-280 & Summary of the Case
- *Black v. Commissioner*, 133 T.C. No. 13 (2009), Summary of the Case and I.R.C. § 2036(a) Issue
- *Price v. Commissioner*, T.C. Memo 2010-2 & Summary of the Case
- *Shurtz v. Commissioner*, T.C. Memo 2010-21 & Summary of the Case
- APPENDIX: Current Planning Issues
 - The Benefits of Using FLPs and FLLCs
 - IRS Response
 - IRS Challenges to the Use of Entities to Depress Value
 - Courts Reject IRS Challenges
 - IRS Finds New Arrows in its Quiver
 - Where Do We Stand Today
 - Proposed Legislation



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