

HOGE FENTON SHAREHOLDER, STEVEN Siner TO SPEAK AT REAL ESTATE YEAR-END UPDATE ON NOVEMBER 14, 2019



**REAL ESTATE EXPERTS GIVE
IMPORTANT YEAR-END UPDATES
FOR 2020 PLANNING**

November 14, 2019 | 8:30-10:30 am

Scott's Seafood Restaurant
1333 North California Blvd.
Walnut Creek, CA 94596



**Steven Siner – Hoge Fenton Shareholder
Real Estate/Corporate/Estates & Trusts Attorney**

**HOGE
FENTON**

Hoge Fenton Shareholder Steven Siner will be participating on a knowledgeable panel alongside Senior Vice President of Chicago Deferred Exchange Company, Teresa Moss Fluegel, and RINA Tax Partner, Ray Evans, CPA.

Make sure you end 2019 on a high note and start planning for 2020.

Topics Include:

- The Federal Gift and Estate Tax exemption is going to be cut in half in a little over 5 years. With property values continuing to grow, some unfortunate potential tax consequences are looming. What are some of the strategies available to take advantage of this short window of

opportunity?

- New Updates from CA Franchise Tax Board: 1031 Exchange Requirements and LLC's and Partnership Entities
- Tax planning following the Tax Cuts and Jobs Act. Now that we have had a tax filing season under the new tax law, we will discuss strategies that can we take now and recent IRS guidance to help us plan for the year end.

Meet the Panel:

Steven D. Siner is a member of the **Corporate, Real Estate**, and **Estates and Trusts** groups and has served as Hoge Fenton's Managing Shareholder. For over 35 years, he has represented companies and individuals in myriad business, real estate, and wealth management matters. His typical clients are high net worth individuals, business owners looking to start, grow, sell, or merge their companies, and owners of commercial properties. Steve's broad and diverse background ranges from basic and straightforward entity formations to highly sophisticated and complex business and real estate transactions as well as sophisticated estate and succession planning. As a longtime family business owner and former real estate broker, he brings to his clients a unique understanding of a business and property owner's practical needs.

Teresa Moss Fluegel is Senior Vice President of Chicago Deferred Exchange Company (CDEC). She is responsible for providing consulting services to real estate and tax attorneys, accountants, investors and commercial real estate professionals across the country with a focus on the West Coast. Teresa is a frequent instructor of accredited 1031 courses to real estate and tax professionals and brings over 25 years of experience and expertise to the field that comes from direct involvement with tens of thousands of tax deferred exchanges for real property. Teresa is a Certified Exchange Specialist® and a seasoned expert in navigating forward, reverse and build-to-suit exchanges.

Ray Evans CPA, is a Tax Partner with RINA and has been with the Firm since 2005. With more than 25 years of experience, Ray brings his expertise in navigating the complexities of tax laws both to his clients and to the firm. Ray provides tax consulting and compliance services that meet the specialized needs of small to mid-size companies and their business owners with an emphasis in real estate and construction. He specializes in business tax planning and compliance, multi-state taxation, business succession planning, and individual tax planning and preparation.

Registration:

This event is complimentary for RINA clients. For non-clients there is a \$25 fee.

To register online:

<https://events.r20.constantcontact.com/register/eventReg?oeidk=a07ego5t8142af25a4b&oseq=&c=&c>

Cancellations made 3 business days (72 hours) or more in advance of the event date, will receive 100% refund. If you need to cancel your registration, contact Amanda Vergara at avergara@rina.com or 925-627-2829.

This program is provided as an educational service by Hoge Fenton for clients and friends of the firm. This communicate is an overview only, and should not be construed as legal advice or advice to take any specific action. Please be sure to consult a knowledgeable professional with assistance with your particular legal issue

Related Attorneys

- Steven D. Siner