



ORANGE COUNTY BAR ASSOCIATION  
**TRUSTS & ESTATES SECTION**  
 September Meeting

*Offers 1.0  
 Specialization  
 Credit for all Estate  
 Planning, Trust and  
 Probate Law  
 Certified Specialists*

Wednesday, September 10, 2014

12:00 p.m. to 1:30 p.m.

Speaker:

**Jonathan A. Mintz, Esq.**

Partner

*Matsen Vorhees Mintz LLP*

Topic:

**What Every Estate Planner Needs to Know About Retirement Planning**

Americans hold more than \$20 trillion in qualified retirement plans, all of which will be subject to ordinary income tax at withdrawal. With this much wealth tied up in assets subject to upwards of 50% tax or more, it is imperative for planners to know how to help clients minimize this tax to the extent possible. This skill set is even more critical given the increased income tax rates as compared to reduced estate tax rates and increased federal estate tax exemption. This practical session, led by nationally known attorney Jonathan A. Mintz, will explore several approaches to minimizing taxes on retirement plans, including the "holy grail" of retirement planning—potentially tax-free withdrawals from qualified plans.

**MCLE CREDIT – 1.00**

This activity has been approved for MCLE credit by the State Bar of California in the amount of 1.0 hour(s), as appropriate to the content of the activity. OCBA is a State Bar of California approved MCLE provider and certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the State Bar of California governing MCLE.

**Location**  
**Grand Catered Events**  
 300 S. Flower St., Orange  
*Free Parking*

|  | Advance<br>Registration | After<br>9/5/14 |
|--|-------------------------|-----------------|
| Section Member/Non-Attorney Guest      | \$30                    | \$40            |
| Non-Section Member                     | \$55                    | \$65            |
| Non-OCBA Attorney                      | \$65                    | \$75            |
| No Meal – OCBA Attorney Section Member | -0-                     | \$10            |



**Seating is limited.** If you make a reservation to attend this section meeting and are unable to attend, please notify the OCBA office in writing 3 business days prior to the meeting date or it will be necessary to bill you for the lunch reservation. OCBA reserves the right to substitute speakers. *Persons with Disabilities:* If special arrangements are required for attendance, please contact the OCBA no later than 7 days prior to the event.

**Register by fax, mail or online at [www.OCBar.org](http://www.OCBar.org)**

**Trusts & Estates Law Section Meeting on September 10, 2014**

I will attend with a meal. (prices above)       I will attend - No Meal. (Non-Section Member \$25; Non-OCBA Member \$35)  
 (Add \$10 After 9/5/14)

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