



**Thursday, October 11, 2018**

Registration: 12:00 p.m. • Program: 12:30 p.m. – 1:30 p.m.

*Speaker:*

**Mark G. Cook, MBA, CGMA, CPA**  
 Lead Tax Partner, *SingerLewak LLP, Orange County*

**Business Enterprise Structural or Effective Tax Rate and the Potential for Improvement Using Entity Planning**

Understanding the potential to improve a business's domestic structural tax rate. Includes a discussion of the prior law tax rates (prior to P.L. 115-97 known as the Tax Cuts and Jobs Act) and the current law tax rates. Includes a discussion of the concept of a structural tax rate and will include a brief discussion of the qualified business income deduction and how a business enterprise may be compartmentalized into similar or different types of entities along functional lines and/or business lines.

**–Approved for 1.0 General CLE Credit–**

**OCBA Offices**  
 4101 Westerly Place  
 Newport Beach, CA 92660  
*(Free Parking)*

Seating is limited, and lunch may not be available for purchase on the day of the meeting. Registration is not confirmed until payment is received. The OCBA is not responsible for lost, misdirected or delayed mail. Registration may not be transferrable; Certain conditions apply. Cancellations must be received in writing via fax or e-mail three (3) business days prior to the meeting date to receive a refund. OCBA reserves the right to substitute speakers. 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. Non-Attorney guests may attend with a registered attorney at equal rate. *Persons with Disabilities:* If special arrangements are required for attendance, please contact the OCBA at least 10 days prior to the event.

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

**OCBA Tax Law Section Meeting – October 11, 2018**

<b>Meeting Price – Day of Event, Add \$10</b>	<b>Includes Lunch</b>	Vegetarian Meal <input checked="" type="checkbox"/>	<b>No Lunch</b>
OCBA Tax Law Section Member	<input type="checkbox"/> \$25	<input type="checkbox"/>	<input type="checkbox"/> -0-
OCBA Attorney (Non-Section Member)	<input type="checkbox"/> \$50	<input type="checkbox"/>	<input type="checkbox"/> \$25
Non-OCBA Member Attorney	<input type="checkbox"/> \$60	<input type="checkbox"/>	<input type="checkbox"/> \$35

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