

# HISTORIC NEW TAX ACT PROVIDES ESTATE PLANNING OPPORTUNITIES

*Whether you have a Living Trust, or need to prepare one, you must know:*

- The 3 critical steps to take in light of the new Tax Act
- How the wrong estate plan could increase income tax and how to avoid that
- Planning opportunities with the TEMPORARY new Tax Act
- How using irrevocable trusts can protect assets in the event of a divorce (or from your children's future divorcing spouse)
- And much more....

Attendees receive  
**FREE** consultations!  
(Value \$275)

## LIVING TRUST WORKSHOPS

*Registration fee waived  
if you mention this ad!*

**Friday, May 4th, 10:00am**

— or —

**Wednesday, May 9th, 4:00pm**

*(Refreshments served)*

**Lerman Law Building  
802 B Street, San Rafael**

**SPACE IS LIMITED.  
CALL OR EMAIL NOW TO RSVP!  
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(415) 454-0455**



Author and featured commentator  
on television and radio

**Michelle C. Lerman**  
ATTORNEY AT LAW



Michelle does an excellent job of taking a complex topic and making it understandable by using plain English  
-WilliamBronchick, best-selling author, attorney, and host of [www.legalwiz.com](http://www.legalwiz.com)

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