

Tax Implications of Divorce



Wednesday, August 12, 2015
12:15 p.m. – 1:15 p.m.

This class will focus on the impact of divorce on tax matters, enabling family lawyers to spot tax issues and effectively advise clients facing tax liability. Learn about important timing issues with taxes and divorce, consequences of bankruptcy, and the tax implications of asset division.

Class covers:

- Whether to resolve tax issues before or after the divorce decree or legal separation
- How to handle division of income-producing assets, e.g., royalties, residuals, etc.
- Tax consequences of spousal support
- Tax filing status after separation and after dissolution
- Deductibility of attorney's fees as spousal support

Earn 1 hour general MCLE credit

Registration fee: \$35 for the class

Non-refundable, payment reserves spot

Boxed lunch and reduced-rate parking options available during registration

Presented by Curt Harrington and Linda S. Gross:



Curt Harrington is a high-tech patent attorney and a California Board of Legal Specialization Certified Tax Specialist. In addition to his

J.D., Curt holds an LL.M. in tax and masters degrees in chemical and electrical engineering. He has prepared and prosecuted more than 100 patents, and has published and spoken widely on IP and tax issues.



Linda S. Gross is a Certified Family Law Specialist. She holds an LL.M. in Taxation and was previously a corporate, business, and tax

attorney. She frequently handles complex business valuation and tracing issues in dissolution actions, and has published and spoken widely on dissolution, support, and custody issues.



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Curtis L. Harrington

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Specialty: High Technology Patent / Trademark / Intellectual Property Law & Taxation

Education: **B.S.** Chemistry - Auburn University (1974)
M. S. Electrical Engineering - California State University Long Beach (1990)
M.S. Chemical Engineering - Georgia Institute of Technology (1977)
J.D. - University of Houston School of Law (1983)
MB.A. - University of Oklahoma (1985)
LL.M. Taxation - University of San Diego School of Law (1997)

Admitted to Practice: Supreme Courts of California, Arizona, Texas, & Nevada
U.S. Supreme Court; U.S. District Court, Central District of California
Internal Revenue Service U.S. Patent and Trademark Office
U.S. Court of Appeals for the Federal, Fifth & Ninth Circuits
California Dept. of Real Estate - Broker; Los Angeles County California EMT-Basic
U.S. Tax Court FCC-Commercial & Amateur Extra
Certified by The State Bar of California Board of Legal Specialization: Taxation

Languages Japanese Language Proficiency Examination, (Japan Foundation), Level 4; Kanji Proficiency Exam (Kanji Aptitude Testing Foundation) Level 7, recognized by Japan Ministry of Education, mastery of 640 kanji; some technical Russian reading ability.

Patents Issued Prepared and prosecuted more than 400 patents, in the electrical, chemical & mechanical technologies ; specialty areas: optics, fiber optics, cryogenics electromagnetics, & computers.

Litigation Associate counsel in patent & trade secret litigation; Municipal Court Judge pro tem & Superior Court Mediation program Attorney-Client fee Dispute Arbitrator, Long Beach Bar Association; Patent Panel, American Arbitration Association.

Teaching Adjunct Law Professor, Golden Gate University School of Law, LL.M. Taxation Program; Georgia Institute of Technology - previously taught heat and mass transfer laboratories, and analog and digital computer laboratory.

Member: **Current Member:** State bars of California, Texas, Arizona and Nevada; **Chair of the California State Bar Board of Legal Specialization (2014-2015)** as part of the at-large member term of (2011-2016); Fellow, National Tax Practice Institute; Central District Consumer Bankruptcy Attorneys Association (2011-2014); **Past Member:** Member & Chair (2010-11) of the California Bar Taxation Advisory Committee of the California State Bar Board of Legal Specialization (2006-2011); Southern California Bankruptcy Inn of Court (2011-2012); Long Beach Bar Association, (Board of Governors, 1994-95); Orange County Bar Association, Taxation Section, (Co-Chair Technology Law Section 1996); National and California Society of Enrolled Agents (Orange Co. Chapter President 2003-2004); Registered Parliamentarian - National Association of Parliamentarians; Business Management Committee of SEMA member (1997-98); CA Bar: CEB committee of (1999-2000); Taxation Section Executive Committee (2002-2005); Income & Other Tax subcommittee (Chair 2000-2002); Special Master, California State Bar Association for Search Warrants under Penal Code § 1524 (2001-2002).