



Lawrence S. Branton

Of Counsel



branton@scmv.com



619.685.3159



619.702.6845

Lawrence S. Branton is of counsel with Seltzer Caplan McMahon Vitek. He is certified by the State Bar of California as a specialist in Taxation Law. Mr. Branton's practice emphasizes tax law, estate planning, and employee benefits.

Practice Groups

- Estate Planning & Administration
- International Finance, Investment & Tax
- Employee Benefits & ERISA Compliance
- Transactional Tax Planning & Tax Controversy

Education

Mr. Branton received his bachelor's degree from Indiana University in 1967 and his law degree from the University of California, Hastings College of Law in 1970.

Employment Background

Prior to joining Seltzer Caplan McMahon Vitek, Mr. Branton was a shareholder at Branton & Wilson, APC in San Diego.

Professional Affiliations & Admissions

- State Bar of California
- U.S. Supreme Court
- U.S. Tax Court
- Certified Specialist-Taxation Law, State Bar of California, Board of Legal Specialization
- Taxation Law Advisory Commission (Chairman, 1986-1987; Member, 1983-1986)
- California Board of Legal Specialization (1986-1987)
- Adjunct Professor of Law, University of San Diego School of Law (1979-1984)

Publications & Speaking Engagements

Publications

- "A Re-examination of Internal Revenue Code Section 2042 as Applied to California Community Property Laws," 20 *Hastings Law Journal*, pp. 1330-1354
- "Using Private Reverse Split-Dollar to Avoid Gift Tax Liability-IRS Shows the Way," 88 *Journal of Taxation*, pp. 216-220 (April 1998)
- "Attorney's Guide to California Professional Corporations, 4th Edition," California Continuing Education of the Bar (1992-1999 updates)
- "Financing and Protecting California Businesses," California Continuing Education of the Bar, co-author, "Chapter 15: Tax and Accounting Elections" (2016-2017 updates) and co-author, "Chapter 16: Tax Compliance" (2007-2010, 2012-2014, 2016, 2017 updates)
- "Use of Voluntary Contributions Increased Qualified Plan Benefits," co-author, 50 *Journal of Taxation*, pp. 230-235 (April 1979)
- "Should Employers Permit Voluntary IRA-type Contributions to Qualified Retirement Plans?" co-author, 57 *Journal of Taxation*, pp. 378-384 (December 1982)
- Associate Research Editor, *Hastings Law Journal* (1969-1970)

Speaking Engagements

- “Advanced Course of Study: Pass-Through Entities,” Moderator, Lorman Business Services, San Diego, Orange, and Los Angeles counties (1999)
- Adjunct Professor of Law, University of San Diego School of Law, Tax Policy (1979-1984)

Professional Awards & Honors

- Lawyer of the Year in San Diego in Employee Benefits (ERISA) Law, *Best Lawyers in America* (2013)
- Listed in all editions of *Best Lawyers in America*