

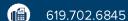


Lawrence S. Branton

Of Counsel







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