



# A Focus on Money, Money, Money!



# Navigating Crossroads in Family Law

## FRIDAY, APRIL 26, 2019

8:00am-9:15am **Registration and Continental Breakfast - Carneros Pre-Function and Oakville Terrace**

9:15am-9:30am **Welcome and Announcements**

9:30am-10:30am **Show Me the Money!**

**Herb Fockler, JD and Michèle Bissada, CFLS, AAML**

Cash is king but it's not everything. Knowing how your client is paid is imperative to negotiating support. This presentation will provide an update on current compensation packages from a corporate securities law expert, including Options, RSUs, NSOs, PSUs, including why they are issued, typical vesting schedules and how securities are valued in private and public companies

10:30-10:45am **Break**

10:45am-12:15pm **What Am I Worth?**

**Michael Dennis Graham, Consultant and Alexandra Peais, CPA**

In any business valuation determining reasonable compensation for the "in spouse" can have a dramatic effect on the value of the business as well as other aspects of a divorce proceeding. This panel will focus on understanding the interplay between reasonable compensation and various financial analyses in the divorce process. You will learn how reasonable compensation is determined in private and public companies, why, when and how to use a compensation expert, and how to avoid common pitfalls.

12:15-1:30pm **Lunch - Oakville Terrace**

1:30pm-2:30pm **Give Me My Half!**

**Richard Schiller CPA, Josh Schiller CPA, Clay Greene, CFLS, AAML**

We have all faced the issues: the clients own NSOs, ISOs, RSUs, and/or PSUs granted over multiple years, all with different vesting schedules. Two forensic accountants and a family law attorney will explain how to determine the community interest in the securities and then how to actually transfer the securities so that the "out spouse" receives his or her share. The discussion will address on-going fiduciary duties prior to actual transfer of the stock or option and the problems with transferring stock or options to the "out spouse."

2:30-2:45pm **Break**

2:45pm-3:45pm **More Money Make it Messy!**

**John McCall, CFLS, AAML, and Colby Freeman, CFLS**

Your judgment is entered, and the property has been divided. But, your client's money issues are not over. In many cases, one spouse is entitled to child and/or spousal support on the options, NSOs, and RSUs owned by the other spouse. This panel will delve into the issues associated with determining when these types of securities are "income" for purposes of both child and spousal support and how to implement a plan for the "out spouse" to receive support as the securities vest, even if the securities remain unexercised. Our experts will discuss *Marriage of Macilwaine*, which states that once there are no legal restrictions on the employee-parent's ability to exercise stocks options and sell shares, the options must be counted as "income" for purposes of child support, and whether that ruling should equally apply to spousal support and to private company options.

3:45pm-5:30pm **Break**

5:30pm-7:30pm **Welcome Reception - Vineyard Terrace**

Bring your guests and join your colleagues for cocktails and hors d'oeuvres.

## SATURDAY, APRIL 27, 2019

7:30am-8:20am **Symposium Registration and Breakfast - Carneros Pre-Function and Oakville Terrace**

8:20am-8:30am **Welcome and Announcements**

8:30am-9:30am **The Tax Woman Cometh.**

**Beverly Brautigam, CPA, MBA in Taxation, PFS**

Federal and California tax developments affecting family law including:  
◆When spousal support continues to be deductible and taxable ◆The new Qualified Business Income deduction ◆The "magic" language needed to allow the "out spouse" to exclude gain from the sale of the residence ◆Marriage tax penalty (or benefit)  
◆Differences between federal and California tax law

9:30am-10:30am **Who's in Charge in the Age of the Smartphone?**

**Hon. Beverly Wood, Marin County Superior Court, Steven Friedlander, Phd., Nancy Nugent, JD, Romy S. Taubman, CFLS AAML**

Now that most parents and many children have smartphones, the lines between each parent's custodial time is blurred. Parents and children can readily call, facetime, text, share pictures, take video and even record a parent during the other parent's custodial time. This panel will address the positives and negatives of the effects of the smartphone in the custody arena, how to discuss them with your client, and propose language for custody agreements.

10:30-10:45am **Break**

10:45am-12:00pm **The Times They Are a Changin'- Key Note Speaker**

**Professor Rory Little**

**UC Hastings College of Law**

Recent developments in the U.S. Supreme Court and how changes in the members of the Supreme Court may affect the legal landscape for years to come

12:00pm-1:00pm **Funny Money: Cryptocurrencies: What is it, How to Find it and How to Divide it.**

**Ryan Bozarth and Renee Ross, CFLS, AAML**

1:00pm-6:00pm **Free Time**

6:00pm **Artesa Winery Dinner**

Dinner, music and conversation at a stunning hilltop winery. Bus transportation to and from the Meritage Resort and Spa included.

## SUNDAY, APRIL 28, 2019

7:45am-8:20am **Breakfast - Carneros Pre-Function and Oakville Terrace**

8:20am-8:30am **Announcements**

8:30am-9:45am **Child Development During Divorce.**

**Margaret Lee, Ph.D. and Charli Hoffman, CFLS**

Every custody attorney needs to understand child development, and most specifically attachment issues in order to develop age appropriate parenting plans for young children. At the same time every custody attorney worries about protecting his/her client's future custodial rights. This discussion will address both attachment issues and how to avoid disadvantaging either parent in long-term custody agreements.

9:45am-10:45am **Gender on Trial: What it Takes to be a Trial Lawyer if You're Not a Man.**

**Prof. Lara Bazelon, USF School of Law**

With #me too, Time's Up and record numbers of first-time candidates running for office, 2018 was hailed as the "year of the woman." But what about in the courtroom? This presentation will discuss the role of gender in the courtroom addressing successes, persistent struggles, and how it all shakes out with the Court.

10:45-11:00am **Break**

11:00am-12:00pm **Fiduciary Duty!**

**Rod Firoozye, CFLS AAML and Bahram Seyedin-Noor, JD**

What happens when the allegations fly - best practices in breach of fiduciary duty claims from a civil and family law perspective

12:00pm-1:00pm **Cybersecurity and Law Firms: There is No Such Thing as Paranoia – Your Worst Fears Could Come True at Any Moment.**

**Richard Lutkus, EnCE, EnCEP, CEH**

This session will cover best practices related to establishing a mature cybersecurity protection scheme for your business. Topics will include computer and mobile device security, network security, solutions for handling sensitive files, how to avoid being an easy target and mitigation techniques against hacking.

## HOTEL INFORMATION



The Meritage Resort & Spa is an idyllic Napa Valley luxury 4 star, 4 diamond resort set against rolling hills with its own private vineyards.

**RESERVE EARLY! Call 707-251-1900** and reference **AAML** to reserve special group rate (\$295 and \$25 resort fee).

Meritage Resort & Spa • 875 Bordeaux Way, Napa CA 94558

# American Academy of Matrimonial Lawyers Northern California Chapter's 43<sup>rd</sup> Annual Symposium



## Navigating Crossroads in Family Law

**April 26-28, 2019**

Meritage Resort & Spa  
 Napa, California

**Friday Symposium**  
*A Focus on Money, Money, Money*

*Register by March 15, 2019 for  
 Early Bird discount*

Earn up to 13 hours MCLE and CFLS credit  
 Which includes 1 hour in Bias credit

Co-Chairs:

Joseph P. Crawford, CFLS, AAML  
 Romy S. Taubman, CFLS, AAML

### REGISTRATION

Register ONLINE at [www.aamlnorcal.org](http://www.aamlnorcal.org)

- OR -

Complete this form and mail it to:  
 Renee Chernus, AAML Symposium 2019  
 999 Fifth Avenue, Suite 400 ♦ San Rafael, CA 94903  
 415-485-9290 ♦ email: [renee@chernus.com](mailto:renee@chernus.com)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

SBN: \_\_\_\_\_ Email: \_\_\_\_\_

Firm/Organization: \_\_\_\_\_

Address: \_\_\_\_\_

(Street/City/State/Zip Code)

Phone: \_\_\_\_\_

Special Needs:  Vegetarian  Gluten Free  Vegan  Non-Dairy

Other: \_\_\_\_\_

I/We  will attend the complementary Friday, April 26 Reception

Guest Name: \_\_\_\_\_

I/We ( will attend the Saturday, April 27 Dinner (\$150 per person)

Guest Name: \_\_\_\_\_

#### REGISTRATION:

- Friday Symposium Only - April 26, 2019 \$ \_\_\_\_\_  
 @ \$325 Early-Bird / \$375 After March 15 / \$425 On-Site
- Saturday and Sunday Symposium Only - April 27-28, 2019 \$ \_\_\_\_\_  
 @ \$600 Early-Bird / \$725 After March 15 / \$825 On-Site

#### JOINT REGISTRATION DISCOUNT:

- Friday, Saturday & Sunday Symposium \$ \_\_\_\_\_  
 @ \$850 Early-Bird / \$975 After March 15 / \$1,150 On-Site

#### SATURDAY NIGHT DINNER:

- @\$150 per person \$ \_\_\_\_\_

#### MATERIALS: (will be sent electronically in advance to all registrants)

- Friday Symposium Hard Copy Materials @ \$50 \$ \_\_\_\_\_
- Saturday and Sunday Symposium Hard Copy Materials @ \$50 \$ \_\_\_\_\_
- Friday, Saturday & Sunday Hard Copy Materials @ \$75 \$ \_\_\_\_\_

**TOTAL:** \$ \_\_\_\_\_

#### PAYMENT:

- By Check (Payable to AAML)
- To pay by card, please go to [www.aamlnorcal.org](http://www.aamlnorcal.org) and sign-up online.

#### SCHOLARSHIPS AVAILABLE

- A limited number of scholarships are available for the Symposium. For more information please see the Event page at [www.aamlnorcal.org](http://www.aamlnorcal.org).

#### CANCELLATION POLICY

- Written notice of cancellation received by March 25 will be issued a full refund, less a \$25 fee.
- Written notice of cancellation received by April 5 will have the \$25 fee deducted, and the remaining balance will be issued as a credit for next year's AAML Symposium.
- No refunds or credits will be issued for cancellations received after April 5.