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One Big Beautiful Bill **Act**



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Introduction

The **One Big Beautiful Bill Act ("OBBBA")**, passed into law on July 4, 2025, creates unique tax planning opportunities for our clients. This presentation reviews how the provisions in the OBBBA relating to estate and gift, family office, business, international, and individuals can translate into tax savings.

The OBBBA is pro-growth, with a focus on enhancing manufacturing and business opportunities in the US. We want to make sure our clients are well-informed about the changes in the new tax laws. For over 65 years, GPKLEG has provided insight and advice to our clients.

Steven Klein, CPA

MANAGING PARTNER

Steven Klein serves as Managing Partner for Gerson, Preston, Klein, Lips, Eisenberg & Gelber, P.A., the South Florida & Denver based accounting and advisory firm with international affiliations, that successfully transitioned from its well-known founding partners to a new generation of leaders under Steven's guidance.



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Presenters

In today's webinar, you'll hear from four seasoned tax professionals—each bringing specialized expertise in business taxation, estate and trust planning, regulatory compliance, and strategic advisory—to help you understand the potential impact of the One Big Beautiful Bill Act.



Lana Pernia, CPA

Tax Director Private
Client Services



Stuart Rohatiner, CPA/JD

Partner



Javier Milo, CPA

Tax Manager



Jacob Chirlin, CPA

Tax Director

A close-up photograph of a person's hand holding a silver pen, positioned over a small, dark-colored miniature house model. The background is a blurred office setting with another person's hands visible. The image is overlaid with a blue rectangular box containing white text.

Estate Planning / Family Office

Sviatlana "Lana" Pernia, CPA
Tax Director Private Client Services

Sviatlana Pernia, CPA

TAX DIRECTOR PRIVATE CLIENT SERVICES

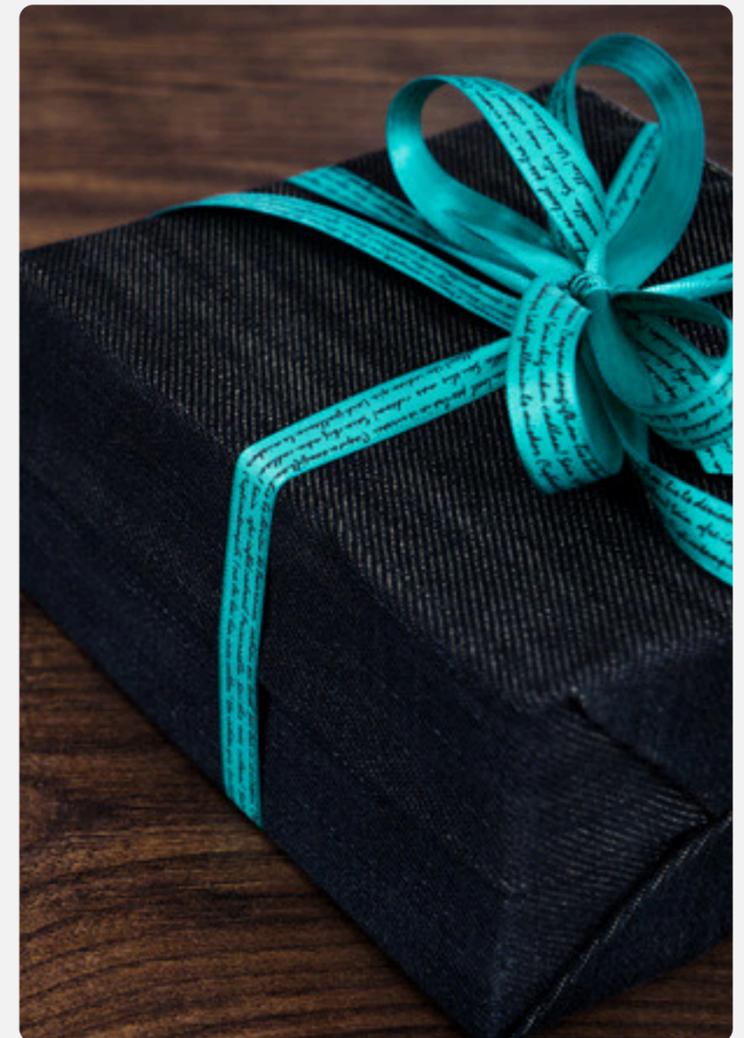
Lana specializes in tax compliance, planning, and research in the areas of gift and estate taxation – a field where her knowledge and strategic insights have been especially valuable.



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FEDERAL ESTATE/ GIFT AND GST TAX

- The OBBBA has **permanently increased** the federal estate and gift tax exemption to \$15 million per individual (\$30 million per married couple) effective January 1, 2026 with annual inflation adjustments.
- The same increase also applies to the Generation-Skipping Transfer (GST) tax exemption.
- **Caution:** State-Level Taxes. 12 states and DC impose estate tax, 6 states levy inheritance tax; applicable exclusion amounts at state level may vary.



CLASSIFICATION OF ESTATES:

- **Small Estate:** combined net worth of married couple, or single person, does not exceed the applicable exclusion amount (**under \$15 million in 2026**).
- **Midsized Estate:** combined net worth of a married couple exceeds one applicable exclusion amount but is less than two applicable exclusion amounts (**between \$15 million and \$30 million in 2026**).
- **Large Estate:** combined net worth of a married couple exceeds two times the applicable exclusion amount, or a single person's net worth exceeds the applicable exclusion amount (**\$30 million or more**).



PLANNING FOR SMALL ESTATES:

- Protection of minor children (selection of guardian, transfers to custodial accounts and trusts)
- Probate avoidance (Joint Tenancies, Revocable Living Trust, Payable-on-death designations, life insurance proceeds and retirement plan beneficiary designations)
- Planning for incapacity: The Durable Power of Attorney, The Living Will, Medicaid Planning
- Income tax planning
- Life insurance planning

UNDER
\$15
million

PLANNING FOR MIDSIZED ESTATES:

- Key Focus: Relationship between the unlimited marital deduction and the applicable credit amount
- Use of family trust (credit shelter trust) and/or marital trust
- Qualified Domestic Trust (QDT): required if surviving spouse is not a U.S. citizen
- Portability: transfer of the deceased spouse unused exemption (DSUE) to the surviving spouse. Election Required!
- Inter Vivos Transfers (Lifetime Gifts): utilizing annual Exclusion Gifts (2025: \$19,000 per donee, \$190,000 for a non-U.S. citizen spouse), gift splitting.
- Shifting future appreciation
- Income shifting

BETWEEN
\$15 to
\$30
million

PLANNING FOR LARGE ESTATES:

- Spousal lifetime access trust
 - (SLAT)
- Grantor trusts/intentionally defective grantor trusts
 - (IDGT)
- Grantor retained annuity trusts
 - (GRAT)
- Irrevocable life insurance trusts
 - (ILIT)
- Charitable trusts
 - (CRT/CLT)
- Family limited partnerships
- Qualified personal residence trusts
 - (QPRT)

OVER
\$30
million

FAMILY OFFICE:

A private wealth management advisory company that provides various services to ultra-high-net-worth individuals (UHNWI): investment management, financial planning, charitable giving advice, wealth transfer planning, tax services, concierge services, family wealth education.

Types:

1. Traditional family office
2. Multi-family offices
3. Outsourced family office

ENHANCEMENTS TO SECTION 1202 QUALIFIED SMALL BUSINESS STOCK (QSBS)

- Gain exclusion cap is increased from \$10 million to the greater of \$15 million (indexed for inflation beginning in 2026) or ten (10) times the taxpayer's aggregate adjusted basis in the stock (per-taxpayer, per-issuer basis).
- Transfers "by gift" or "at death" to non-grantor trusts or individual beneficiaries produce multiple exclusions across several taxpayers - "stacking."
- Aggregate gross asset limit is increased from \$50 million to \$75 million

Gain exclusion for QSBS acquired after July 4, 2025:

- 50% if held for 3 years
- 75% if held for 4 years
- 100% if held for 5 years

SECTION 212 VS SECTION 162 DEDUCTIONS

OBBA permanently suspends 2% miscellaneous itemized deductions under Section 67(g) making Section 212 investment expenses not deductible.

Solution is to structure the family office as an active trade or business. This should allow to deduct investment fees as business expenses according to IRS Section 162.

Some ways to achieve active trade or business status:

- Employ investment professionals, analysts, and administrative staff
- Maintain independent office space and operational infrastructure
- Provide services pursuant to written agreements with clear performance terms
- Charge fees that reflect market compensation for similar services

ACTION STEPS

1. **Review prior estate planning**, modify planning strategies, and update documents accordingly.
2. **Use the increased exemption** to transfer assets out and remove their future appreciation from the estate
3. **Consider a grantor** trust asset swap to take advantage of step-up in basis adjustments
4. **Consider entity restructuring** to meet QSBS treatment and selling stock over multiple years
5. **Consider implementing** necessary steps to qualify family office investment fees as trade or business expenses



Business Tax Provisions

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PARTNER

Stuart Rohatiner advises international and domestic clients in tech, entertainment, digital assets, oil and gas and real estate taxation, with expertise in cross-border transactions and US relocation tax planning. He has experience at the US Tax Court in Washington, D.C., teaches financial literacy to high school students, and is CFO/Treasurer of the Miami Chamber of Commerce Dubai with chapters in Riyadh, London and Palm Beach.



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BUSINESS TAX PLANNING OPPORTUNITIES

One Big Beautiful Bill Act Webinar
Business Tax Provisions

Critical Dates

01	02	03	04	05
Law Enacted	Bonus depreciation effective	QBI, R&D, business interest	Section 1202 QSBS enhancements	Enhanced Opportunity Zone benefits
July 4, 2025	January 19, 2025	Tax years after 12/31/2024	July 4, 2025	January 1, 2027

Economic Impact: \$4 trillion in tax relief over 10 years

ASSET EXPENSING REVOLUTION

100% Immediate Write-Offs - PERMANENT

Bonus Depreciation:

- 100% first-year deduction for equipment, vehicles, software
- Effective: Property acquired/placed after January 19, 2025
- Permanent - no more phase-downs

Section 179 Enhanced:

- \$2.5M deduction limit (up from \$1.25M)
- \$4M phase-out threshold (up from \$3.13M)

Manufacturing Facilities (TEMPORARY):

- 100% expensing for production property
- Construction: January 19, 2025 - December 31, 2028

Strategy: Accelerate equipment purchases before year-end 2025

R&E RELIEF

R&E Expenditures:

- Immediate deduction for Domestic Research and Experimental expenditures under IRC Section 174
 - This was 5-year amortization
- **Small Businesses (\leq \$31M average gross receipts prior 3 years):** Can amend 2022-2024 returns for full retroactive deduction
- **All Other Taxpayers:** Can accelerate remaining unamortized balances over 1-2 years starting in 2025
- **Foreign R&E:** Still requires 15-year amortization (no change)

Action: File amended returns if eligible, accelerate R&E projects

Effective Date: Tax years beginning after December 31, 2024

Optional Elections Available:

- **Election 1:** Capitalize and amortize over not less than 60 months (beginning when taxpayer first realizes benefits)
- **Election 2:** Capitalize and amortize over 10 years under Section 59(e) (beginning in tax year expenses were made)

Qualifying R&E Expenses Include:

- Employee wages and benefits for R&D activities, Software development costs (all types) Lab materials, testing supplies, prototypes, Allocable overhead (rent, utilities), Engineering consulting, design fees, Patent legal expenses, R&D equipment depreciation.

QBI Pass-Through Benefits - PERMANENT

Qualified Business Income Deduction (QBI) Deduction (20%):

- Made permanent (was expiring 2025)

Consider SSTB, W-2 Wage Test and Phase-out range

- An SSTB is a trade or business where the principal asset is the reputation or skill of one or more of its employees or owners, or where services are provided in specific fields. The designation impacts eligibility for the QBI deduction, as SSTBs face stricter limitations for taxpayers with higher incomes.

WHO QUALIFIES?

Eligible Entities:

- Sole proprietorships
- S corporations
- Partnerships
- LLCs taxed as partnerships
- Trusts & estates with pass-through business income

- For taxpayers with taxable income above the threshold (\$197,300 single, \$394,600 joint in 2025), the QBI deduction (for both SSTBs in the phase-out range and non-SSTBs) is limited by:
- **W-2 Wage Test: The deduction is capped at the greater of:**
 - 50% of W-2 wages paid by the business, or
 - 25% of W-2 wages plus 2.5% of the UBIA of qualified property.

OPPORTUNITY ZONES ENHANCED

Permanent Investment Incentives

Made Permanent:

- No more sunset dates
- 10-year gain exclusion on appreciation



Rural Enhancement (Effective January 1, 2027):

- Qualified Rural Opportunity Funds (QROFs)
- 30% basis step-up after 5 years (vs. 10% regular)
- Rural areas: <50,000 population

Example:

- \$2M rural investment
- **Regular OZ:** \$200K gain elimination after 5 years
- **Rural OZ:** \$600K gain elimination after 5 years
- **Rural Advantage:** Additional \$400K benefit

BUSINESS INTEREST & OTHER CHANGES

Additional Key Provisions - PERMANENT

Business Interest (163j) - Enhanced:

- **ATI Definition:** Now EBITDA-based (excludes depreciation/amortization)
- Results in HIGHER ATI = MORE interest deduction capacity
- **Effective:** Tax years beginning after December 31, 2024

Other Permanent Changes:

- Excess business loss limitation (now permanent at \$289K single/\$578K joint)
- Percentage of completion exception for small residential contractors



Planning Opportunity:
Review debt structures and financing decisions

THE DYNAMIC DUO: ENHANCED BENEFITS

Combining Opportunity Zone & Section 1202

Opportunity Zones:

- Permanent rolling 10-year designations (starting Jan 1, 2027)
- 5-year capital gain deferral
 - 10% basis step-up at year 5
 - 100% gain exclusion after 10+ years
- Rural OZ funds get 30% basis step-up vs. 10% for regular OZ

Section 1202 QSBS (Enhanced):

- **Tiered exclusion:**
 - 50% (3 years)
 - 75% (4 years)
 - 100% (5 years)
- **Increased per-issuer cap:**
 - \$15M (up from \$10M)
 - Higher asset threshold: \$75M (up from \$50M)

**Both
Programs
Now
Permanent
under
OBBBA with
expanded
benefits**

THE DYNAMIC DUO: R&E + IRC 1202

Combining R&E with Qualified Small Business Stock, IRC Section 1202

“The combination of immediate R&E expensing and Section 1202 creates the ultimate growth company tax strategy under the beautiful bill.”

The Strategic Combination

Immediate Cash Flow Benefit

- R&E expenses now deductible immediately
 - No more 5-year amortization
 - Provides immediate tax savings and improved cash flow

Future Gain Exclusion

- Section 1202 allows up to \$10-15 million gain exclusion on qualified small business stock
- Eliminates capital gains taxes on exit

Perfect Timing Coordination

1. Spend on R&E early when stock value is low
2. Maximize current deductions
3. Sell when stock appreciates for maximum exclusion

Entity Structure Timing Strategy

Critical Requirements:

- C-Corp election
 - Original issuance requirement
 - **Active business test**
 - 80% of assets must be used in active business operations
 - **Gross assets limitation**
 - Company must have under \$75 million gross assets when stock is issued
- Advanced Planning

Immediate Action Items for Growth Companies

1. Entity conversion analysis
2. R&E expense review
3. Cap table planning
4. Exit timeline planning

THE DYNAMIC DUO: R&E + IRC 1202

SaaS Startup Example Scenario

TIMING	ACTIVITY	TAX BENEFIT
Year 1-2	Spend \$3 million on software development R&D	Immediate deduction saves \$630,000 in current taxes (21% rate)
Year 3	50% exclusion of deferred gain begins	Partial exclusion benefit available
Year 4	75% exclusion of deferred gain	Enhanced exclusion benefit
Year 5	Company sale for \$25 million Original investment: \$500,000 Gain: \$24.5 million Section 1202 exclusion: \$15 million	\$3.15 million tax savings gain excluded

Total combined benefit: \$3.78 million in tax savings.

ENTITY STRUCTURE REVOLUTION

The New Calculus

Pass-Through Advantages:

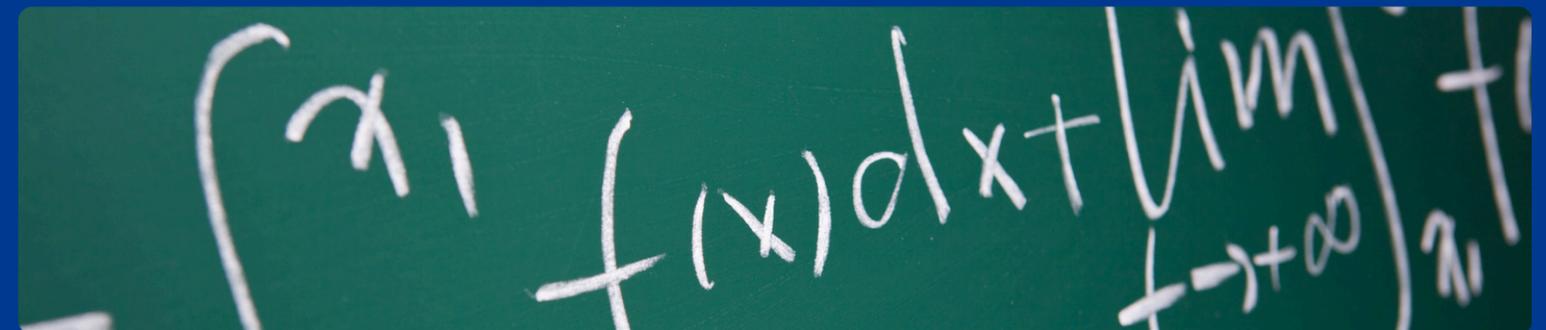
- 20% QBI deduction (permanent)
- Enhanced thresholds (\$75K/\$150K)
- Loss flow-through benefits
- Single taxation

C-Corporation Advantages:

- Section 1202: Up to \$15M gain exclusion
- Enhanced R&E credits
- Lower rates on retained earnings
- Better succession planning

Critical Decision:

The math has fundamentally changed - comprehensive modeling is essential before choosing entity structure



YEAR-END ACTION ITEMS

Time-Sensitive Decisions

Important Items

- Equipment purchases 2025 (bonus depreciation - permanent benefit)
- R&E amended returns (retroactive relief for eligible businesses)
 - Elect to file Amended Returns by July 4, 2026, for 2022 through 2024
- Entity structure review (QBI vs. Section 1202 analysis)
- Manufacturing facility planning (temporary provision expires)

Strategic Planning (2025-2027):

- Model pass-through vs. C-Corp conversion scenarios
- Plan Section 1202 qualification strategies (3-4-5 year holding periods)
- Coordinate with estate and succession planning
- Prepare for enhanced OZ benefits (effective January 1, 2027)

Critical:
Many
decisions
are time-
sensitive
and
irreversible

CONCLUSION & NEXT STEPS

Key Takeaways

This Changes Everything:

- Largest business tax changes since 2017 Tax Cuts and Jobs Act
 - Permanent provisions create unprecedented long-term planning opportunities
- Enhanced Section 1202
 - Makes C-Corps attractive for much larger businesses with low dividends.
- Strategic combinations of provisions multiply tax benefits
- Immediate action required for 2025 benefits

Your Next Steps:

1. Schedule consultation to analyze your specific situation
2. Comprehensive modeling before making any entity elections
3. Coordinate with all advisors (tax, estate, financial planning)
4. **Act quickly** - optimal timing is critical for maximum benefits



International Tax

Javier Milo
Tax Manager



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Javier Milo, CPA

TAX MANAGER

Javier oversees a team of associates and leads client engagements spanning international tax, inbound structures, restructuring, and pre-immigration tax planning. He serves as the primary point of contact for his clients, ensuring seamless communication, strategic insight, and high-quality service delivery.



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MODIFICATION OF CFC RULES

Pre TCJA

US tax law did not allow “downward attribution” of stock from a foreign parent corporation to a US subsidiary.

Post TCJA

The prohibition on downward attribution was changed in 2017, such that a US subsidiary in a foreign- parented group was treated as constructively owning stock in certain foreign subsidiaries of the group, potentially causing them to be treated as CFCs

The OBBBA

Largely restores the pre-TCJA prohibition on downward attribution, but introduces a newly defined class of US shareholders, referred to as foreign-controlled US shareholders

EXPANSION OF SCOPE OF CFC RULES

Post TCJA

Only those holding shares in a CFC on the last day of the CFC's taxable year were required to include in income their pro rata share of the CFC's GILTI and subpart F income

OBBBA

Any 10% US shareholder that owns shares in a CFC at any point during the taxable year will generally be an inclusion shareholder, required to include in income its pro rata share of the CFC's GILTI and subpart F income.

CFC look-through

The OBBBA also permanently extends a CFC look-through rule for related-party payments.

***Investments in US property** will continue to be included only by those inclusion shareholders holding shares in the CFC on the last day of the CFC's taxable year.

NET CFC TESTED INCOME - GILTI

TCJA – Effective rate was scheduled to increase from 10.5% to 13.125%

- A US shareholder is entitled to deduct 50% of its GILTI income.
- Allows a reduction of 10% return on QBAI to a US shareholder's GILTI inclusion
- Deemed paid foreign tax credit are subject to 20% haircut

OBBBA – Renamed “Net CFC Tested Income”

- Permanently sets the GILTI (now NCTI) deduction at 40%
- Eliminates the QBAI reduction
- Reduction of the foreign tax credit haircut from 20% to 10%
- Results in an effective tax rate of 12.6% on NCTI

FDDEI - FDII

Foreign-derived deduction eligible income changed from Foreign-derived intangible income

TCJA – Effective rate was schedule to increase from 13.125% to 16.406%

- Allows a reduction of 10% return on QBAI to a US shareholder's GILTI inclusion

OBBBA – Renamed “Foreign-Derived Deduction Eligible Income”

- Results in an effective tax rate of approximately 14%
- Eliminates the QBAI reduction
- Excludes certain income from deduction eligible income
- Sale or disposition of certain IP and depreciable property.

BEAT

BASE EROSION AND ANTI ABUSE TAX

- **TCJA** – originally scheduled to increase from 10% to 12.5%
- **OBBA** – permanently set at 10.5%
 - Permanently excludes the research credit and a portion of Sec 38 credits for purposes of computing the BEAT liability



CHANGES TO THE INTEREST LIMITATION UNDER SECTION 163(j)

Under TCJA

- Calculation was based on earnings before interest and taxes (EBIT)

OBBBA

- Calculation uses earnings before interest, taxes, depreciation and amortization (EBITDA) The definition for domestic adjusted taxable income (ATI) is amended to exclude the following items: Subpart F inclusions under Section 951(a) Section 956 inclusions Net tested income inclusions under Section 951A Section 78 gross-up amounts Results in HIGHER ATI = MORE interest deduction capacity

FOREIGN R&E CAPITALIZATION RULES

OBBBA

- Although domestic R&E expenditures can be fully expensed under the OBBBA, foreign R&E expenditures must still be capitalized and amortized over a 15-year window





Individual Tax

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EXTENSION AND EXPANSION OF TCJA PROVISIONS

It Affects:

Most Americans will see a tax cut, though the high earners will see the largest impact based on dollar amount and percentage

Income group	Income range	Tax savings in 2026
Bottom 20%	\$0-\$34,600	\$150
Second quintile	\$34,601-\$66,800	\$750
Middle quintile	\$66,801-\$119,200	\$1,780
Fourth quintile	\$119,201-\$217,100	\$3,460
Top quintile	\$217,101 and above	\$12,540
Top 1%	\$1,149,000 and above	\$75,410
Top 0.1%	\$5,184,900 and above	\$286,440

GENERAL ITEMS

1. Individual Tax Rates

- a. The current brackets are made permanent

2. Standard Deduction:

- a. Permanently increased

3. Trump Accounts

4. \$6,000 deduction for seniors 65+

5. Alternative Minimum Tax (AMT):

- a. Increased exemption and threshold amounts are made permanent

6. Qualified Business Income (QBI) Deduction (Code Sec. 199A):

- a. Made permanent and expanded the 20% qualified business income (QBI) deduction



ABOVE THE LINE DEDUCTIONS

Important items

01

No Tax on Tips

A deduction from income of up to \$25,000

02

No Tax on Overtime

An "above-the-line deduction" of up to \$12,500

03

Automobile Loan Interest

A deduction of up to \$10,000 for interest paid on an automobile loan

04

Charitable Contribution Deduction

Up to \$1,000 for single filers and \$2,000 for joint filers

ABOVE THE LINE

DEDUCTION EXAMPLES

- **No Tax on Tips:**

- **Assumptions:** \$105,000 in wages and \$25,000 in tips. Filing status is single. 24% marginal tax rate.

- **Before the OBBBA:** Gross income = \$130,000, Taxable income = \$130,000 - \$15,750 (standard deduction) = \$114,250, Tax owed = \$20,462
- **After the OBBBA:** Gross income = \$130,000, Taxable income = \$130,000 - \$15,750 (standard deduction) - \$25,000 (above-the-line deduction for tips) = \$89,250, Tax owed = \$14,688

AFTER OBBA
TAX SAVINGS

\$5,774

- **Charitable Contributions Deduction:**

- **Assumptions:** Single filing. \$125,000 income, charitable contribution of \$3,000. Marginal tax rate of 24%.

- **Before OBBBA:** Gross income = \$125,000, Taxable income = \$125,000 - \$15,750 (standard deduction) = \$109,250, Tax owed = \$19,263
- **After OBBBA:** Gross income = \$125,000, Taxable income = \$125,000 - \$15,750 (standard deduction) - \$1,000 (above-the-line deduction for charity) = \$108,250, Tax owed = \$19,023

AFTER OBBA
TAX SAVINGS

\$240

ITEMIZED DEDUCTIONS - AGI:

- SALT Cap increase
- Charitable contributions floor
- Mortgage interest deduction
- Home equity debt interest
- Disaster deductions
- Moving expenses
- Wagering Loss limitation
- Qualified tuition program
- Itemized deduction limitation (pease limitation)
- Remittance excise tax
- ACA premium tax credit eligibility

ITEMIZED DEDUCTION EXAMPLES

Charitable Contributions Floor

Assumptions: AGI of \$100,000

Before OBBBA

Can deduct all \$3,000 of charitable contributions

After OBBBA

Floor of 0.5% of AGI - you can only deduct \$2,500 (\$3,000 - \$500)

Gambling Loss Limitation:

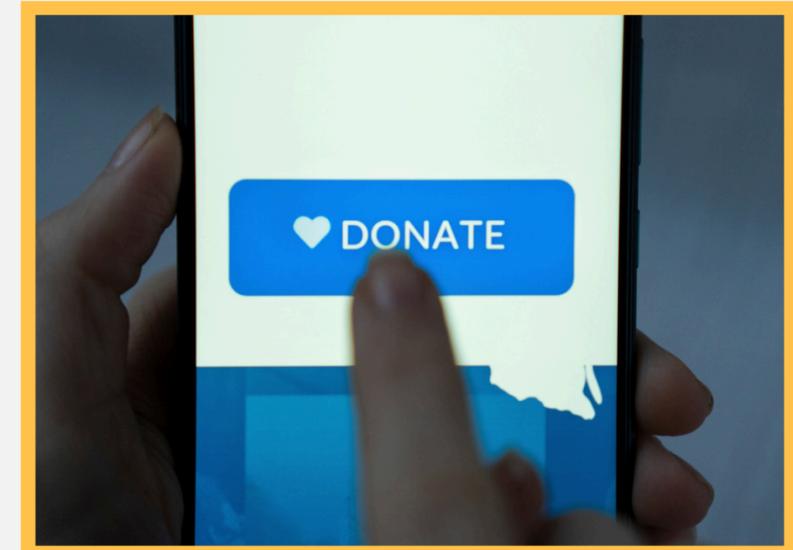
Assumptions: Gambling winnings or losses of \$100,000

Before OBBBA

Deduct all gambling losses (\$100k)

After OBBBA

Deduct 90% of gambling losses (\$90k)



CREDITS:

Child Tax Credit:

- Permanently increased to a base amount of \$2,200, subject to inflation. The refundable portion is capped at \$1,700, requiring Social Security numbers for all claimants.

Elimination of Numerous Credits:

- Previously owned clean vehicle
- Clean vehicle
- Alternative fuel refueling property
- Energy efficient home improvement credit
- Residential clean energy credit
- Section 179D deduction for commercial efficient buildings
- New energy efficient home credit



NEXT STEPS

For 2025

- Accelerate charitable giving
- Consider utilizing updated SALT deduction cap
- Consider using auto loan interest as a deduction
- Consider structuring pay to include tips or overtime
- Accelerate EV or solar purchases
- Review your health coverage

For 2026 and Beyond

- Estate and gift planning
- Charitable giving
- AMT Planning
- Open and fund a Trump account if eligible



Q&A SESSION

Please share your questions in the webinar chat to be answered by our presenters.



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