



Lawrence J. Kaplan  
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## Lawrence J. Kaplan | Partner

Mr. Kaplan has broad-based experience in structuring, negotiating, and documenting complex business and real estate transactions and estate planning matters involving financial and tax considerations. His experience includes general business advice regarding a variety of industries and topics. Mr. Kaplan has prior experience as a certified public accountant specializing in taxation issues.

Mr. Kaplan's business and real estate matters have involved corporations, limited liability companies, general and limited partnerships, joint ventures, co-ownership arrangements, and sole proprietorships. His business experience includes mergers and acquisitions, dispositions and divestitures, formation, restructuring, dissolution, financing, and governance and management of business entities. Mr. Kaplan's real estate experience includes purchases, sales, exchanges, leases, financing, debt restructuring and loan workouts, and operation and management issues.

## Arbitrator

In addition to his law practice, Mr. Kaplan has also served as an American Arbitration Association arbitrator in more than 100 cases, both within and outside the State of California. Mr. Kaplan is a member of the American Arbitration Association Large Complex Case Panel.

## Practice Areas

- Corporate & Business Law
- Real Estate
- Taxation
- Trusts & Estate Planning

## Education

- University of San Diego (J.D., cum laude -1975; LL.M., Taxation, cum laude - 1988)
- University of California at Los Angeles, (B.A., Economics - 1971)

## Achievements and Affiliations

- Martindale-Hubbell AV Preeminent® Rated more than 25 years
- *San Diego Magazine's* Top Lawyers in San Diego® – Taxation Law, 2013, 2018, 2020
- AV Top Rated Lawyer®- Taxation, 2016
- Certified Public Accountant, California (inactive)
- Certified Tax Specialist, California Board of Legal Specialization
- Member of the American Bar Association
- Member of the American Institute of Certified Public Accountants
- Member of the California Society of Certified Public Accountants
- Member of the California State Bar Association
- Member of the San Diego County Bar Association

## Publications and Lectures

- Frequent lecturer to lawyers and other professionals on tax and related topics
- California Continuing Education of the Bar representative programs are: Tax Deferred Real Property Exchanges; Buy-Sell Agreements for California Businesses; LLCs and LLPs: The Problem Areas; Planning for Succession in the Family Business; Introduction to Accounting for Lawyers; Tax Aspects of Loan

Workouts and Bankruptcies: What Every Business, Bankruptcy and Real Property Lawyer Should Know; Tax Literacy for the Business Lawyer; The New Passive Loss Regulations; Bankruptcy and Tax Aspects of Distressed Real Property; Real Property Transactions After the 1986 Tax Reform; Income Tax Consequences of Real Property Transactions; Tax and Financial Planning for Individuals; and Fundamentals of Real Property Taxation.