



# BUSINESS VALUATION AND ESTATE TAX PLANNING

ORANGE COUNTY BAR ASSOCIATION  
TAX LAW SECTION  
MARCH MEETING: ZOOM WEBINAR

**SPEAKER:**  
**GORDON C. LIN**  
FOUNDER AND MANAGING PARTNER,  
LIBRA VALUE PARTNERS

**APPROVED FOR 1.0  
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THURSDAY, MARCH 12<sup>TH</sup>, 2026

Program: 1:00PM – 2:00PM

This presentation analyzes valuation and valuation methodologies, and the impacts of valuation on estate and tax planning. The session examines valuation discounts, methodological rigor, and the intertwined relationship between valuation and common estate planning and tax vehicles. Through technical discussion and case-based analysis, participants will gain a deeper understanding of how defensible valuation practices support compliant, tax-efficient wealth transfer strategies.

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OCBA Tax Law Section Members: \$0
OCBA Attorney Member (Non-Section): \$25
Non-OCBA Member (Attorney): \$35

This activity has been approved for MCLE by the State bar of California in the amount of 1.0 hour(s) as appropriate to the content of the activity. OCBA is a state bar approved MCLE provider and certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the state bar of California governing MCLE. Attendees must attend the program in its entirety in order to receive Participatory MCLE credit. Cancellations must be received in writing via fax or email 3 business days prior to the meeting. OCBA reserves the right to substitute speakers.

## OCBA TAX LAW SECTION MEETING – MARCH 12<sup>TH</sup>, 2026

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**Register online, fax or mail | Mail to: OCBA, P.O. Box 6130 Newport Beach, CA 92658 | Fax to: 949-440-6710**

If you are registering by fax or mail within 3 days of the meeting, please contact the OCBA at [education@ocbar.org](mailto:education@ocbar.org) to ensure registration.