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RONALD A. FRIEDMAN, CPA, CFP, PFS

Ronald A. Friedman is a founding partner of Friedman Brannen LLP. In addition to being a Certified Public Accountant, he is a Certified Financial Planner with more than 30 years of experience in the financial services industry. Ron is a member of the Personal Financial Planning Section of the AICPA and is certified as a Personal Financial Specialist.

Ron's unique CPA practice focuses almost exclusively on estate and gift tax and related issues, which include lifetime estate tax planning, tax compliance, post-mortem trust administration, representation before the Internal Revenue Service, and complex fiduciary accounting. He has considerable expertise in valuation issues. Ron's clientele include both United States citizens and citizens from other countries currently residing in the United States.

Ron is a frequent speaker for professional organizations, including the San Diego Estate Planning Council, the California CPA Society, The North County Bar Association, The La Jolla Estate Planning Trust and Probate Section and the Institute of Management Accountants (IMA) Annual Conference and Exposition Tax Panel. He has been a featured guest on a number of local radio shows and has published many articles in national professional journals.

He is the former chairman of the Personal Financial Planning Committee of the San Diego Chapter of the California Association of Certified Public Accountants and past chairman of the La Jolla Estate Planning, Trust and Probate Section. He is a member of the Estate Planning Council of San Diego, and the Children's Hospital Foundation Estates and Trusts Committee. He serves on both the Estate and Tax Planning Council, and the Finance Committee of the San Diego Jewish Community Foundation. He is a member of the Board of the San Diego Museum of Photographic Arts, and formerly served as Chair of the Quail Botanical Gardens Foundation 's Finance Committee, and as Treasurer.

A native of Connecticut, Ron received his bachelors and masters degrees from the University of Connecticut. He has completed extensive post-graduate study at San Diego State University.

Ron enjoys painting and watercolors in his spare time, and his original artwork appears throughout Friedman Brannen's office.

Education and Degrees

- Bachelor of Fine Arts – University of Connecticut, Storrs, Connecticut –1971
- Master of Arts in Education – University of Connecticut, Storrs, Connecticut –1977
- Certified Financial Planner – College for Financial Planning, Denver, Colorado –1986
- Enrolled in Masters of Science, Accountancy – Tax Major – San Diego State University, San Diego, California 1988–1989
- Passed Certified Public Accounting Exam – 1990

Certifications and Licenses

- Accident and Health Insurance, Life Insurance, and Variable Contracts – California Department of Insurance – since 1978
- Certified Financial Planner – Board of Standards, Inc. – since 1986
- Certified Public Accountant – California Board of Accountancy – since 1997
- Series 7 Securities License, National Association of Securities Dealers
- Series 63 Securities License, National Association of Securities Dealers
- Personal Financial Specialist – AICPA – since 2010

Continuing Education Requirements

- Certified Financial Planner – Board of Standards, Inc. – 30 hours, including 2 hours in Ethics, every 2 years
- Certified Public Accountant – California Board of Accountancy – 80 hours, including 24 hours in Accounting & Auditing, 8 hours in Professional Conduct and Ethics, and 8 hours in Fraud, every 2 years
- California Department of Insurance – 24 hours, plus 4 hours in Ethics, every 2 years

Professional Memberships

- Member, California Society of Certified Public Accountants, since 1996
- Member, American Institute of Certified Public Accountants, since 1996
- Member, Rady's Children's Hospital Foundation, Estates & Trusts Committee since 1999
- Member, Board of Trustees, Museum of Photographic Arts since 2008
- Emeritus Member, Estate and Tax Planning Council of San Diego since 1984

- Member, Audit Committee of the Jewish Community Foundation since 2011
- Member, Finance Committee of the Jewish Community Foundation since 1993
- Current Member and Past Chairman, La Jolla Estate Planning, Trust and Probate Section
- Former Chairman, Personal Financial Planning Committee of the California Association of Certified Public Accountants
- Former Executive Committee Member, Quail Botanical Gardens
- Former Member of Board of Trustees, Quail Botanical Gardens
- Former Chair of Finance Committee, Quail Botanical Gardens
- Former Treasurer, Quail Botanical Gardens

Articles

- *Simple Estate Planning Technique Reduces Future Income Tax*, Business Focus, Fall 1991
- *Minimizing ACE's Impact on Corporate Life Insurance*, Journal of Financial Planning, July 1991
- *Community Property Titling Can Reduce Future Income Taxes*, Journal of Financial Planning, January 1992
- *Reviewing and Analyzing Your Client's Estate Documents, a CPA's Perspective*, Lorman Education Services, August 22, 2008

Seminar Presentations

- The Ink Is Dry, Estate and Wealth Transfer Planning Before and After the New Tax Law, The CPA/Law Forum of North County, August 22, 1997
- The Ink Is Dry, Tax Planning for Real Estate Before and After the New Tax Law, Century 21 All Service, September 17, 1997
- The Ink Is Dry, Estate and Wealth Transfer Planning Before and After the New Tax Law, The Boys and Girls Club of San Marcos Club, November 5 and 13, 1997
- The Ink Is Dry, Estate and Wealth Transfer Planning Before and After the New Tax Law – Estate Planning Options for Owners of Valuable Real Estate, Marcus and Milichap, November 19, 1997
- The Ink Is Dry, Estate and Wealth Transfer Planning Before and After the New Tax Law, Home Savings of America, December 4, 1997
- Dilatory Estate Administration, Professional Liability, Ethical Responsibility OR What to do When Ralph Died in 1995, and Alice Hasn't Noticed Yet, San Diego Chapter of California Society of CPAs Personal Financial Planning Committee, January 14, 1998
- Roth IRA, Income and Estate Tax Strategies, San Diego Financial Roundtable, June 24, 1998

- The Good The Bad and The Ugly, Good Estate Planning, Bad Follow Through, Ugly Post-Mortem Disasters—A View From The Trenches, La Jolla Estate Planning Trust and Probate Section, October 1, 1998
- Post-Mortem Trust Funding, Asset Division or How Much of What Goes Where and Why?, Bar Association of Northern San Diego County Probate Section, October 13, 1999
- Year-End Tax Planning for Real Estate Professionals, Century 21 Wright, November 4, 1999
- Year-End Tax Planning, Charitable Contributions, Helen Woodward Animal Center, Planning Giving Committee, November 13, 1999
- Post-Mortem Trust Funding, Asset Division or How Much of What Goes Where and Why?, Estate Planning Council of San Diego, November 16, 1999
- Year-End Tax Planning for Real Estate Professionals, Century 21 Seacoast, November 16, 1999
- Year-End Tax Planning - Charitable Contributions, Helen Woodward Animal Center, Planned Giving Committee, October 28, 2000
- Tax Relief Reconciliation Act of 2001, La Jolla Estate Planning Trust and Probate Section, September 6, 2001
- Lifetime Gifting Techniques - Now and After Estate Tax Repeal (…can I keep what I gave you?), Financial Planning Association Success Forum 2001, September 13, 2001
- Tax Relief Reconciliation Act of 2001, Helen Woodward Animal Center Planning Giving Advisory Committee Meeting, September 13, 2001
- Tax Relief Reconciliation Act of 2001, Financial Planning Association, October 12, 2001
- Tax Relief Reconciliation Act of 2001, Estate Planning Council of San Diego, November 20, 2001
- Tax Relief Reconciliation Act of 2001, Society of Financial Service Professionals, January 24, 2002
- The Jobs and Growth Tax Relief Reconciliation Act of 2003, Fact or Fiction? What Lurks Below the Surface? The Act's Dark Underbelly Exposed, La Jolla Estate Planning Trust and Probate Section, February 5, 2004
- The Jobs and Growth Tax Relief Reconciliation Act of 2003, Fact or Fiction? What Lurks Below the Surface? The Act's Dark Underbelly Exposed, Helen Woodward Animal Center, The Planned Giving Advisory Committee, May 1, 2004
- Estate and Gift Tax Update, Analysis of Current Law and Pending Legislations, Tax Planning in an Era of Uncertainty (A View From The Trenches), National Steinbeck Center, Steinbeck Festival, October 19, 2005
- Estate and Gift Tax Update, Analysis of Current Law and Pending Legislations, Tax Planning in an Era of Uncertainty (A View From The Trenches), HK Financial, Inc., July 11, 2006
- Estate and Gift Tax Update, Analysis of Current Law and Pending Legislations, Tax Planning in an Era of Uncertainty (A View From The Trenches), HK Financial, Inc., October 19, 2006
- A Practical Approach to Trust and Estate Administration and Accounting, Lorman Education Services, San Diego, CA, June 27, 2008
- Estate and Gift Tax Update - Analysis of Current Law and Pending Legislation/Tax Planning in an Era of Uncertainty, Cornerstone Wealth Management/Friedman Brannen LLP, San Diego, CA, October 29, 2008
- Estate and Gift Tax Planning Opportunities in a Low Interest Rate and Low Relative Value Environment, Brown Wealth Management/Friedman Brannen LLP, San Diego, CA, December 12, 2008

- Predictions of Estate Tax Legislation, Advanced Estate Planning Institute, San Diego, CA, January 8, 2009
- Income and Estate Tax Update, La Jolla Probate & Trust, San Diego, CA, February 5, 2009
- Predictions on Future Income and Estate Tax Legislation, Estate Planning Council, San Diego, CA, March 17, 2009
- Implementing the Act for Decedent's in 2010, North County Estate Planning Council, Carmell Valley/Del Mar, CA, February 1, 2011
- Implementing the Act for Decedent's in 2010: The Choice, APA Quarterly CPA Summit, June 8, 2011
- Income Tax Law Update, Estate Planning Council, San Diego, CA, October 16, 2012