



## Your IRS Tax Relief Team!

July 2014  
Newsletter  
(770)939-7710

### HOW MAY WE HELP?

The Gartzman Law Firm, P.C.  
2851 Henderson Mill Road  
Atlanta, Georgia 30341

[www.GartzmanTaxLaw.com](http://www.GartzmanTaxLaw.com)

**Knowledgeable, Determined & Experienced  
IRS & State Tax Problem Representation  
Services Include:**

- Unfiled Tax Return Preparation
- Innocent Spouse Claims/Injured Spouse Claims
  - Offers In Compromise
  - Installment Payment Plans
    - IRS ID Theft Cases
  - IRS Penalties & Interest
  - State Tax Problems
  - Settle IRS Back Taxes
    - IRS Audits
  - Payroll Tax Problems
    - IRS Appeals
- Foreign Bank Account (FBAR) Cases
- Offshore Voluntary Disclosure Cases

**Other Services Include:**

- Wills & Estate Planning
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(770) 939-7710  
Toll-Free 1-866-945-5447

#### Attorney Spotlight



Jeffrey S. Gartzman  
Serving clients  
throughout Georgia and  
nationwide for over 30 Years!

#### Attorney Spotlight



Judson Mallory  
Associate Attorney

email: [norma@gartzmantaxlaw.com](mailto:norma@gartzmantaxlaw.com)

Atlanta-based Tax Attorney & CPA serving clients throughout Georgia and nationwide since 1982!

See end of newsletter for Special \$50.00 Discount Opportunity!

Dear Norma,

July! The celebration of Freedom, poolside fun in the sun, vacations, lemonade stands, ice cream, family, barbeques and building great memories! Even if you take some down time don't forget to get back on track with your monthly planning and keeping an eye on the bottom line. Now, rather than later is the best time to **start** thinking about tax planning for 2014. This can save a lot of time, stress and money in the long run!

Remember, we are a law firm with attorneys and CPAs. **We prepare and file delinquent and current tax returns and solve tax problems.** If you have outstanding balances due to the IRS or state we can help you get it straightened out. We can help set you on the path of planning properly for 2014.

We at The Gartzman Law Firm want to remind you **we are here to help** with all your tax needs and would consider it an honor to handle your tax matters.

So take a dip in the pool, chill, enjoy the summer, attend a few Braves games! However, make time to stay organized and plan along the way!

If you have been pleased with our service one of the greatest compliments you can give us is to recommend us to your friends and family!

Sincerely,  
Jeffrey S. Gartzman  
The Gartzman Law Firm, P.C.  
(770)939-7710

## WEDDING PLANS SHOULD INCLUDE SOME TAX PLANNING:

Ask the typical summer bride and groom what's included in the wedding plans, and they probably won't mention a thorough tax review. Yet, the tax and financial aspects of getting married are not to be taken lightly. Consider the following issues:

- Tax penalties. Marriage causes many tax regulations to take effect retroactively; that is, if you are married as of December 31, some

### Testimonials

A huge burden has been lifted off of us. Thank you again for all your effort! It was a pleasure to work with The Gartzman Law Firm. We felt very confident that our case was in the best of hands with

rules apply as if you were married for the entire year. For instance, the total annual wages of both spouses are combined on a joint return regardless of when the wedding took place. Because two wage-earners filing jointly will often pay more tax than if they filed as singles, this can cause a tax problem that needs to be addressed. You may need to increase your withholding or estimated tax payments, or you could face penalty and interest charges on underpaid taxes.

Marriage can affect deductions too. Combined incomes can reduce itemized deductions, such as medical expenses and casualty losses, by raising adjusted gross income (AGI). So, if one spouse has significant medical expenses, filing jointly might reduce their tax deduction. Overall itemized deductions are further reduced when AGI for 2014 exceeds \$305,050. If your combined incomes exceed this amount, you might see a noticeable decline in your allowable deductions.

- Tax benefits. But marriage also has its tax advantages. A wage-earning spouse can make an additional \$5,500 IRA contribution for an unemployed spouse.

Married homeowners also get double the gain exclusion, from \$250,000 to \$500,000, when selling their home. The only catch is that both spouses must have lived in the home for two years, and neither spouse can have used the exclusion in the previous two years. Clearly, couples that own a home should carefully plan future sales to take advantage of this tax break.

Estate taxes can be lightened by marriage, with a doubling of the exemption amount. Also, married taxpayers can jointly make tax-free gifts of up to \$28,000 per year, double the amount a single taxpayer can make.

Wedding bells may be ringing soon, but before you walk down the aisle, consider an analysis of the tax and financial issues in marriage. It may just be the most important item in your wedding plans.

**Give us a call. We're here to help!**

**TRADEMARK, PATENT OR  
COPYRIGHT? WHAT IS THE**

professional ethical  
people.

#### CPA Spotlight



Laura McAllister  
Associate CPA

#### Staff Spotlight



Norma J. Padilla  
Associate Case Manager

#### Staff Spotlight



Tabitha Relota-  
Client Service Manager &  
Legal Assistant

## DIFFERENCE?

Why should your small business care about getting protection for your intellectual property? Many very successful medium to large businesses started out small. Their patents, trademarks, and copyrights are keeping others from infringing on their markets. The search and registration for these legal protections might also let you know whether or not you are infringing on others' rights before you invest time and money in a name, product, or process.

- **Patent.** A patent for your invention is issued by the U.S. Patent and Trademark Office. A patent gives you the right to exclude others from making, using, selling, or importing your invention for a period of twenty years. If you are looking to obtain a patent, you are well advised to engage the services of an attorney.
- **Copyright.** A copyright is protection for literary, dramatic, artistic, musical, and other published or unpublished intellectual works. The current copyright law in the United States, generally gives the owner of a copyright the exclusive right to the use of the copyrighted work for his life plus seventy years.
- **Trademark.** A trademark (TM) is also known as a servicemark (SM) when it refers to a service instead of a product. A "mark" can be a word, phrase, or symbol that is used to distinguish the source of your goods or services from that of others.  
Obtaining a patent, copyright, or trademark does not grant you the use of an Internet URL. You would be wise to secure your URL early on in the planning process.  
You may save yourself time and money by engaging expert legal assistance to protect your intellectual property rights.

## Tax Filing Reminder:

July 31 is the deadline for filing 2013 retirement or employee benefit returns (5500 series) for plans on a calendar year. Contact us if you need details or filing assistance.

**NOTE: This newsletter includes general legal and tax topics of interest for a broad range of readers. It is not legal or tax advice that readers may rely on**

**From our Staff...**  
**Thank you for the opportunity to serve you this past year. Your business is appreciated, and your referrals are welcome.**

**Please mention our name to friends and business associates who may need our services.**

### Team Spotlight



The Gartzman Law Firm Team!

as a recommendation for their particular situation nor is it a promise or guarantee of a particular outcome or result.



### About Our Firm:

Atlanta tax attorney and CPA Jeffrey S. Gartzman has been helping individuals and businesses with tax solutions for over 30 years. Having a local [Atlanta tax attorney](#) and CPA on the pulse of current IRS laws and regulations will save you time, stress and money.

Jeffrey S. Gartzman bolsters his down-to-earth demeanor with a background in the big leagues - serving his clients with a practical, professional and effective approach to solving tax problems large and small. We are here to help!

### The Gartzman Law Firm, P.C.

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