ROBIN L. KLOMPARENS, Partner
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Robin L. Klomparens is a partner in the law firm of Wagner Kirkman Blaine Klomparens & Youmans LLP. Ms. Klomparens specializes in income, estate and gift taxation, advising in business transactions, dissolutions, entity formation (profit and non-profit), estate planning, probate and trust administration, and serves as a consultant and expert witness in her field.

Ms. Klomparens has a business degree specializing in finance from the University of Florida. She received her Juris Doctorate from the University of Miami in 1985 and an LL.M. in Taxation in 1986. She was admitted to practice in Florida in 1986 and joined the ranks of California attorneys in 1987. She was admitted to practice before the U.S. Tax Court in 1990.

Ms. Klomparens has been an adjunct professor for Golden Gate University in the Masters in Tax curriculum. She is a member of the Executive Committee of the State Bar of California, Taxation Section. She is on the board of a variety of other charitable organizations. She has lectured extensively and has written numerous articles on various issues in her field of specialization.

PROFESSIONAL PROFILE

EDUCATIONAL BACKGROUND

Undergraduate:	University of Florida (B.S., B.A. 1982)
Law School:	University of Miami (J.D. 1985) University of Miami (LL.M. Taxation 1986)

EMPLOYMENT

Weintraub Genshlea Chediak Sproul (Shareholder)
Sacramento, California (1987 to 2005)
Wagner Kirkman Blaine Klomparens & Youmans LLP (Partner)
Sacramento, California (2005 to present)

PROFESSIONAL AFFILIATIONS

State Bar of Florida (1986 to present)

State Bar of California (1987 to present)
Member, Executive Committee, Tax Section (2004 to present)
Chair, Estate and Gift Tax Sub-Committee (2003)

Member, holding various officer positions, Estate and Gift Tax Sub-Committee (1997 to present)
Member, Taxation Section (1987 to present)
American Bar Association (1987 to present)
Member, Taxation Section (1987 to present)

Sacramento County Bar Association (1987 to present)
Member, Probate and Taxation Section (1987 to present)

Sacramento State University
Member, Planned Giving Advisory Board

AV Peer Review Rated

LAW RELATED TEACHING, PRESENTATIONS AND PUBLICATIONS

Adjunct Professor, Golden Gate University Graduate Tax Program, Sacramento, California, Estate and Gift Tax, Advanced Estate Planning, Federal Income Tax, Corporate Tax and Divorce Taxation, 1993 to present

Article, **California Tax Lawyer** and **Tax Notes Today**, "Taxation of Domestic Partners," 2007

Article and Lecturer, The State Bar of California, Taxation Section, "Estate Planning for Family Business Owners," Anaheim, September 2007

Participation and Presentation, Washington DC Delegation, California State Bar Taxation Section, "Taxation of Domestic Partners," May 2007

Article, **Tax Notes Today**, "Taxation of Domestic Partners," May 2007.

Article and Lecturer, The State Bar of California, Taxation Section, The Fifteenth Annual Estate and Gift Tax Conference, "Taxation of Domestic Partners," San Francisco, April 2007

Article and Lecturer, 2006 Annual Meeting of the California Tax Bar & The California Tax Policy Conference, "Beyond 2036: Dealing with Family Entities in the 21st Century," San Jose, November 2006

Article and Lecturer, The California Society of Accountants Seminar, "Taxation of Domestic Partners," November 2006

Article, **California Tax Lawyer**, "Single Member LLC and Check The Box Regs," Fall 2006

Article and Lecturer, 26th Annual Tax and Estate Planning Forum, "Repeal of State Death Tax Credit," San Diego, October 2006

Article and Lecturer, 79th Annual Meeting of the State Bar of California, "Income, Fiduciary and Other Taxes and Issues Dealing with Family Entities", Monterey, October 2006

Article and Lecturer, Society of California Public Accountants, "Current Developments," San Diego, August 2006

Article and Lecturer, Society of California Public Accountants, "Current Developments," San Luis Obispo, July 2006

Article, **Tax Notes Today**, "Single Member LLC and Check The Box Regs," June 2006
Participant and Presentation, Washington DC Delegation, "Single Member LLC and Check the Box Regs," May 2006

Article and Lecturer, The Association of Certified Family Law Specialists 14th Annual Seminar, "Taxes/Registered Domestic Partners, Estate Planning for Family Law Attorneys: Domestic Partner Issues and Circular 230," Laguna Beach, April 2006

Article, **California Tax Lawyer**, "Proposal to Reinstitute State Death Tax Credit," Winter 2006

Article and Lecturer, 14th Annual Estate and Gift Tax Conference, "Generation-Skipping Transfer Tax" and "Current Developments," Los Angeles and San Francisco, January 2006

Continuing Education of the Bar Chapter, "Estate Planning and the Effects of Decoupled States," San Francisco, 2004, 2005 and 2006

Adjunct Professor, UC Davis Extension, Estate Planning, 2005

Article and Lecturer, California Annual State Bar Taxation Section Meeting, "Current Developments," San Diego, October 2005

Article and Lecturer, California Annual State Bar Taxation Section Meeting, "Generation-Skipping Transfer Tax," San Diego, October 2005

Article and Lecturer, Annual California State Bar Meeting, "Estate Planning for Businesses," San Diego, September 2005

Article, **Tax Notes Today**, "Proposal to Reinstitute Death Tax Credit," June 2005

Participant and Presentation, Washington DC Delegation, "Proposed Legislation to Reinstate the State Death Tax Credit," May 2005

Article and Lecturer, Annual California State Bar Real Property Section Meeting, "Estate Planning for Real Estate Lawyers," Napa, May 2005

Article and Lecturer, Continuing Education of the Bar, "FLPs & LLCs: Their Uses in Family Wealth Transfers (Advanced Course of Study)," San Francisco, March 2005

Article and Lecturer, Continuing Education of the Bar, “Special Assets in Estate Planning,” January 2005

Article and Lecturer, Sacramento County Bar Tax and Business Sections, “Current Developments,” January 2005

Article and Lecturer, “Estate Planning for Business,” Annual California State Bar Meeting, Monterey, September 2004

Article, **Tax Analysts,** “Treatment of ‘Basis Reached’ Cases at Tax Court Calendar Call,” May 2004

Article and Lecturer, Sacramento County Bar Tax and Business Sections, “What’s New in Entities,” January 2004

Article and Lecturer, Sacramento County Bar Probate Section, “Everything You Wanted to Know About GST,” 2003

Article and Lecturer, SEI, “What’s coming Down the Pike,” Fall 2002

Article and Lecturer, California State Bar Annual Meeting, “Use of Family Limited Partnerships and Limited Liability Companies,” 1999, 2002 (This topic was also presented several times at the Estate and Gift Tax Committee Presentations.)

Lecturer, Mr. Diablo Estate Planning Council, Estate Planning: “Advanced Estate Planning Techniques and Life Insurance for the Ultra Wealthy,” 2002

Article, "Proposal to Delete IRC Section 2056(d) and Repeal IRC Section 2056A," published in **California Tax Lawyer**, Volume 11, Number 1, Fall 2001; and in **Tax Notes Today**, September 11, 2001

Participant and Presentation, Washington Delegation, proposing new legislation to Delete IRC Section 2056(d) and Repeal IRC Section 2056A, May 2001

Article and Lecturer, Continuing Education of the Bar, “Fundamentals of Post Mortem Trust Administration,” 2001

Article and Lecturer, Continuing Education of the Bar, “Utilizing the Annuity and Installment Sale,” 2000

Moderator, Continuing Education of the Bar, “FLPs and LLCs: Their Use in Family Wealth Transfers,” 1999-2000

Article and Lecturer, Annual Taxation Section of the State Bar of California, “FLPs and LLCs: Their Use in Family Wealth Transfers,” 1999

Article and Lecturer, Estate Planning, Trust and Probate Law Section and Taxation Section of the State Bar of California, "Warding Off Creditors Pre & Post Mortem," 1999

Article and Lecturer, Continuing Education of the Bar, “Estate Planning for Business Succession,” 1998

Article and Lecturer, Continuing Education of the Bar, "FLPs and LLCs: Their Use in Family Wealth Transfers," 1996, 1998
Lecturer, California Society of CPA’s, “Advanced Estate Planning and Trust Administration,” 1998

Article and Lecturer, National Business Institute, Advanced Estate Planning Techniques in California, 1998

Article and Lecturer, California State Bar Annual Meeting, "Tax Planning in Marital Dissolutions," Fall 1995, 1998

Article and Lecturer, National Business Institute, "Basic Probate Procedures and Practice in California; Tax Matters," 1993, 1994, 1995, 1996, 1997 and 1998

Article and Lecturer, National Business Institute, California Probate: “Beyond the Basics,” 1997

Lecturer, Tax Issues in Agriculture, University of California at Davis, Faculty, Spring 1996

Article and Lecturer, National Business Institute, "Family Limited Partnerships and Limited Liability Companies in California," June 1996

Article and Lecturer, Stockton Estate Planning Counsel, "Tax Planning in Marital Dissolutions" May 1996

Article and Lecturer, Continuing Education of the Bar, "Fundamentals of Estate Planning," April 1996

Article and Lecturer, National Business Institute, “Tax Aspects of Divorce in California,” 1995

Article and Lecturer, Sacramento County Bar Tax Section, "Tax Aspects of Marital Dissolutions," 1995

Article and Lecturer, "ERISA - Beyond Preemption," 1991

Article and Lecturer, "S Corporations," 1987

Thesis, "IRC Section 1041 - Is There Equality?" 1986.

The above represents only a select portion of the articles and lectures written and conducted.

CHARITABLE ORGANIZATIONS

M&M Whitmire Private Foundation – Board Member
Carrera-Joffee Private Foundation – Board Member