



**Robin L. Klomprens**

**PARTNER**

State Bar No. 127966

J.D., L.L.M. (Taxation)

(916) 920-5286

[rklomprens@wkblaw.com](mailto:rklomprens@wkblaw.com)

▪ **General Information**

Robin L. Klomprens is a partner in the law firm of Wagner Kirkman Blaine Klomprens & Youmans LLP. Ms. Klomprens specializes in income, state and local estate and gift taxation. She advises clients on business transactions, entity formation (profit and non-profit), state and federal tax audits and litigation matters, estate planning, probate and trust administration, and serves as a consultant, expert witness and mediator in her field.

Ms. Klomprens 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. Klomprens has been an adjunct professor for Golden Gate University in the Masters in Tax curriculum, a member of the Executive Committee of the Taxation Section of the State Bar of California, and a member of the Estate and Gift Committee of the State Bar of California. 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.

▪ **Practice Areas**

Business Transactions

Estate Planning, Probate, & Trust Administration

Expert Witness

▪ **Education**

University of Florida (B.S., B.A. 1982)

University of Miami (J.D. 1985)

University of Miami (LL.M. Taxation 1986)

▪ **Academic Activities**

Adjunct Professor: Golden Gate University Graduate Tax Program. Estate and Gift Tax, Advanced Estate Planning, State and Local Tax, Federal Income Tax, Corporate Tax and Divorce Taxation. Sacramento, California. 1993 to 2004.

#### ▪ Affiliations

State Bar of California (1987 to present)

Vice Chair, Executive Committee, Tax Section (2004 to 2007)

Chair, Estate and Gift Tax Sub-Committee (2003)

Member, holding various officer positions, Estate and Gift Tax Sub-Committee (1995 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)

California State University, Sacramento

Member, Planned Giving Advisory Board

Martindale Hubble AV Peer Review Rating

M&M Whitmire Private Foundation – Board Member (1997 – Present)

Margaret Beelard Community Foundation – Board Member (1997 – Present)

Carrera-Joffe Private Foundation – Board Member (2001 – Present)

Make-A-Wish Foundation – Board Member (2004-2006)

American Cancer Society Daffodil Days Representative

#### ▪ Admissions

State Bar of Florida, 1986

State Bar of California, 1987

#### ▪ Representative Publications and Presentations

Article and Lecturer: “Current Developments.” State Bar of California 19<sup>th</sup> Annual Estate and Gift Tax Conference. San Francisco, CA. March 2011.

Article and Lecturer: “Estate Planning With Real Estate.” CalCPA Education Foundation Real Estate Conference. Burbank, CA. San Francisco, CA. November 2010.

Lecturer: “Estate and Gift Controversy: An Afternoon with IRS Counsel and Appeals.” 2010 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Diego, CA. November 2010.

Article: “Current Developments.” 2010 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Diego, CA. November 2010.

Article and Lecturer: “Current Developments.” The Second Annual Symposium for Estate Planning Advisors. San Rafael, CA. October 2010.

Article and Lecturer: “Estate Planning on the 2010 Crazy Train.” 83<sup>rd</sup> Annual Meeting of the State Bar of

California. Monterey, CA. September 2010.

Article and Lecturer: "Current Developments – Estate and Gift Tax in 2010." CalCPA Law Forum of Sacramento. Sacramento, CA. July 2010.

Article and Lecturer: "Current Developments – Estate and Gift Tax in 2010." State Bar of California 18<sup>th</sup> Annual Estate and Gift Tax Conference. San Francisco, CA. March 2010.

Article and Lecturer: "Navigating Audit, Appeal, and Litigation: The Internal Revenue Service's Perspective on Estate and Gift Tax Controversies." 2009 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Diego, CA. November 2009.

Article and Lecturer: "Tax Legislative Update of Obama Administration Tax Laws." 82<sup>nd</sup> Annual Meeting of the State Bar of California. San Diego, CA. September 2009.

Presenter: "Production at Administrative Stage in Innocent Spouse Matters." Washington DC Delegation, State Bar of California Taxation Section. Washington DC. May 2009.

Article and Lecturer: "Don't Rock the Section 2053 Boat, You'll Tip the 706 Over." State Bar of California 17<sup>th</sup> Annual Estate and Gift Tax Conference. San Diego, CA. March 2009.

Article and Lecturer: "Current Developments – Estate and Gift Tax" and "Between the Sheets and Splitting the Sheets – California Domestic Partnership Law and a Review of Tax Issues Concerning Domestic Partners." California CPA Education Foundation. San Francisco, CA. Burbank, CA. November 2008.

Article and Lecturer: "Corporate Entity Exit Strategies in Estate Planning." 2008 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Francisco, CA. November 2008.

Article and Lecturer: "Current Developments – Estate and Gift Tax." 81<sup>st</sup> Annual Meeting of the State Bar of California. Monterey, CA. September 2008.

Article: "Don't Rock the Section 2053 Boat, You'll Tip the 706 Over." *Tax Notes Today*. June 2008 (2008 TNT 109-A).

Article: "Don't Rock the Section 2053 Boat, You'll Tip the 706 Over." *California Tax Lawyer*. Spring 2008.

Article and Lecturer: "Don't Rock the Section 2053 Boat." Washington DC Delegation, State Bar of California Taxation Section. Washington DC. May 2008.

Article and Lecturer: "Asset Protection Planning – A Primer." 2008 CPA Law Forum of Sacramento. Sacramento, CA. May 2008.

Article and Lecturer: "QPRTS For Dummies (and Other IDITS)." 2008 CPA Law Forum of Sacramento. Sacramento, CA. May 2008.

Article and Lecturer: "Charitable Planning." State Bar of California 16<sup>th</sup> Annual Estate and Gift Tax Conference.

San Francisco, CA. February 2008.

Article and Lecturer: "Estate and Gift Tax Update." State Bar of California Section Education Institute Conference. January 2008

Article and Lecturer: "Charitable Gifts of Real Estate." 2007 California CPA Education Foundation Real Estate Conference. Irvine, CA, San Francisco, CA, and Universal City, CA. November 2007.

Article and Lecturer: "Current Developments – Estate and Gift Tax." 2007 Annual Meeting of the California Tax Bar & California Tax Policy Conference. La Jolla, CA. November 2007.

Article and Lecturer: "California's Domestic Partnership Law and a Review of the Tax Issues Concerning Domestic Partners." 2007 Annual Meeting of the California Tax Bar & California Tax Policy Conference. La Jolla, CA. November 2007.

Article and Lecturer: "Estate Planning for Family Business Owners." 81<sup>st</sup> Annual Meeting of the State Bar of California. Anaheim, CA. September 2007.

Article: "Taxation of Domestic Partners." *California Tax Lawyer*. Summer 2007.

Article and Lecturer: "Taxation of Domestic Partners." Washington DC Delegation, State Bar of California Taxation Section. Washington DC. May 2007.

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

Article and Lecturer: "Taxation of Domestic Partners." State Bar of California Taxation Section 15<sup>th</sup> Annual Estate and Gift Tax Conference. San Francisco, CA. April 2007.

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

Article and Lecturer: "Taxation of Domestic Partners." California Society of Accountants Seminar. November 2006.

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

Article and Lecturer: "Repeal of State Death Tax Credit." University of Southern California 26<sup>th</sup> Annual Tax and Estate Planning Forum. San Diego, CA. October 2006.

Article and Lecturer: "Income, Fiduciary and Other Taxes and Issues Dealing with Family Entities." 79<sup>th</sup> Annual Meeting of the State Bar of California. Monterey, CA. October 2006.

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

Article and Lecturer: "Current Developments." Society of California Public Accountants. San Luis Obispo, CA.

July 2006.

Article: "Single Member LLC and Check The Box Regs." *Tax Notes Today*. June 2006

Article and Lecturer: "Single Member LLC and Check the Box Regs." Washington DC Delegation, State Bar of California Taxation Section. May 2006.

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

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

Article and Lecturer: "Generation-Skipping Transfer Tax." and "Current Developments." 14<sup>th</sup> Annual Estate and Gift Tax Conference. Los Angeles, CA, and San Francisco, CA. January 2006.

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

Adjunct Professor: Estate Planning. UC Davis Extension. 2005.

Article and Lecturer: "Current Developments." 2005 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Diego, CA. October 2005.

Article and Lecturer: "Generation-Skipping Transfer Tax." 2005 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Diego, CA. October 2005.

Article and Lecturer: "Estate Planning for Businesses." 78<sup>th</sup> Annual Meeting of the State Bar of California. San Diego, CA, September 2005.

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

Article and Lecturer: "Proposed Legislation to Reinstate the State Death Tax Credit." Washington DC Delegation, State Bar of California Taxation Section. Washington DC. May 2005.

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

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

Article and Lecturer: "Special Assets in Estate Planning." Continuing Education of the Bar, State Bar of California. January 2005.

Article and Lecturer: "Current Developments." Sacramento County Bar Association Tax and Business Sections. Sacramento, CA. January 2005.

Article and Lecturer: "Estate Planning for Business," 77<sup>th</sup> Annual Meeting of the State Bar of California. Monterey, CA. September 2004.

Article: "Treatment of 'Basis Reached' Cases at Tax Court Calendar Call." *Tax Analysts*. May 2004.

Article and Lecturer: "What's New in Entities." Sacramento County Bar Association Tax and Business Sections. Sacramento, CA. January 2004.

Article and Lecturer: "Everything You Wanted to Know About GST." Sacramento County Bar Association Probate Section. Sacramento, CA. 2003.

Article and Lecturer: "What's Coming Down the Pike." State Bar of California Section Education Institute. Fall 2002.

Article and Lecturer: "Use of Family Limited Partnerships and Limited Liability Companies." 75<sup>th</sup> Annual Meeting of the State Bar of California. October 2002.

Lecturer: "Advanced Estate Planning Techniques and Life Insurance for the Ultra Wealthy." Estate Planning Council of Diablo Valley. 2002.

Article: "Proposal to Delete IRC Section 2056(d) and Repeal IRC Section 2056A." *California Tax Lawyer*. Volume 11, Number 1, Fall 2001.

Article: "Proposal to Delete IRC Section 2056(d) and Repeal IRC Section 2056A." *Tax Notes Today*. September 2001.

Article and Lecturer: "Proposing New Legislation to Delete IRC Section 2056(d) and Repeal IRC Section 2056A." Washington DC Delegation, State Bar of California Taxation Section. Washington DC. May 2001.

Article and Lecturer: "Fundamentals of Post Mortem Trust Administration." Continuing Education of the Bar, State Bar of California. 2001.

Article and Lecturer: "Utilizing the Annuity and Installment Sale." Continuing Education of the Bar, State Bar of California. 2000.

Moderator: "FLPs and LLCs: Their Use in Family Wealth Transfers." Continuing Education of the Bar, State Bar of California. 1999-2000.

Article and Lecturer: "FLPs and LLCs: Their Use in Family Wealth Transfers." 1999 Annual Meeting of the California Tax Bar & California Tax Policy Conference. October 1999.

Article and Lecturer: "Use of Family Limited Partnerships and Limited Liability Companies." 72<sup>nd</sup> Annual Meeting of the State Bar of California. 1999.

Article and Lecturer: "Warding Off Creditors Pre & Post Mortem." State Bar of California Estate Planning,

Trust and Probate Law Section, and Taxation Section Meetings. 1999.

Article and Lecturer: "Estate Planning for Business Succession." Continuing Education of the Bar, State Bar of California. 1998.

Article and Lecturer: "FLPs and LLCs: Their Use in Family Wealth Transfers." Continuing Education of the Bar, State Bar of California. 1998.

Lecturer: "Advanced Estate Planning and Trust Administration." California Society of Certified Public Accountants. 1998.

Article and Lecturer: "Advanced Estate Planning Techniques in California." National Business Institute. 1998.

Article and Lecturer: "Tax Planning in Marital Dissolutions." 71<sup>st</sup> Annual Meeting of the State Bar of California. Fall 1998.

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

Article and Lecturer: "Beyond the Basics." National Business Institute. 1997.

Article and Lecturer: "FLPs and LLCs: Their Use in Family Wealth Transfers." Continuing Education of the Bar, State Bar of California. 1996.

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

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

Article and Lecturer: "Fundamentals of Estate Planning." Continuing Education of the Bar, State Bar of California. April 1996.

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

Article and Lecturer: "Tax Planning in Marital Dissolutions." 68<sup>th</sup> Annual Meeting of the State Bar of California. Fall 1995.

Article and Lecturer: "Tax Aspects of Divorce in California." National Business Institute. 1995.

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