ROBIN L. KLOMPARENS
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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, state and local, estate and gift taxation, estate planning, probate and trust administration and litigation related thereto. She advises clients on business transactions, entity formation (profit and non-profit), state and federal tax audits, tax, probate and trust litigation and succession planning. She also serves as a consultant, expert witness and mediator 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, 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.

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 HONORS

2009 V. Judson Klein Award for Outstanding Achievement in Taxation
(State Bar of California)

Martindale Hubble AV Rating

PROFESSIONAL AFFILIATIONS

American College of Trusts and Estates Counsel Fellow (ACTEC)

Society of Trust and Estate Practitioners (STEP)
Member, Registered Trust and Estate Practitioner

State Bar of Florida (1986-present)

State Bar of California (1987-present)
Vice Chair, Executive Committee of the Taxation Section (2004-2007)
Member, Taxation Section (1987-present)
Chair, Estate & Gift Tax Sub-Committee (2003, 2012-present)
Member, Estate & Gift Tax Sub-Committee (1995-present)

American Bar Association (1987-present)
Member, Taxation Section (1987-present)

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

Western States Bar Association Liaison Committee

LAW RELATED TEACHING, PRESENTATIONS AND PUBLICATIONS[1]

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

Chapter: "Estate Planning and the Effects of Decoupled States," Continuing Education of the Bar, State Bar of California. San Francisco, CA. 2004-present.

Article and Lecturer: "Estate Planning: Take Two." 2014 CalCPA Education Foundation Advanced Estate Planning Institute. Orange County, CA. January 2014.

Article and Lecturer: "Estate and Gift Tax Update – The Party's Not Over In 2013." 2013 Annual Meeting of California Tax Bar and California Tax Policy Conference. San Jose, CA. November 2013. Co-Speaker: Jim Hogan, IRS Branch Chief for Estate and Gift Tax, and Miles Friedman, Associate Area Counsel.

Article and Lecturer: "The Party's Not Over In 2013." State Bar of California 21st Annual Estate and Gift Tax Conference. San Francisco, CA. March 2013. Co-Speaker: Donna Herbert, IRS Senior District Counsel.

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

Article: "Do Options Create Basis Under Section 752?" *California Tax Lawyer*. Winter 2012.

Article and Lecturer: "Estate and Gift Tax Update – It's Not Too Late." 2012 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Diego, CA. November 2012, Co-Speaker: Andrew Katzenstein.

Article and Lecturer: "Life Insurance Planning in Today's Environment." 85th Annual Meeting of the State Bar of California. Monterey, CA. October 2012.

Article and Lecturer: "Planning for 2013, It's Not Too Late." Sacramento County Bar Association, Probate and Estate Planning Section. September 2012.

Article: "Quick Points: Estate and Gift Tax Committee." *California Tax Lawyer*. Summer 2012.

Articles and Lecturer: "What Every Practitioner Needs to Know About IRS and Practicing Before Tax Court." Solo and Small Firm Summit, Long Beach, CA. June 2012. Co-Speaker Donna Herbert, IRS Senior Counsel.

Article: "Quick Points: Estate and Gift Tax Issues of Interest." May 2012. Presented: Washington DC Delegation, State Bar of California Taxation Section. Co-Speaker: Dennis L. Leonard.

Article and Lecturer: "Estate and Gift Tax Current Developments" State Bar of California, 20th Annual Estate and Gift Tax Conference, San Francisco, CA. March 2012. Co-Speaker: Kyle Martin, IRS Estate & Gift Tax Area Manager.

Article and Lecturer: "Estate and Gift Tax Update: The Party's Over in 2013." 2011 Annual Meeting of the California Tax Bar & California Tax Policy Conference. San Jose, CA. November 2011. Co-Speakers: John Ramsbacher and Andrew Katzenstein.

Comments on Article: Marie Sapirie & Shamik Trivedi, "Revenue Procedure Addresses Estate Tax Claim." *Tax Notes Today,* October 2011.

Article: "Procedures for Filing and Perfecting Protective Claims for Refunds of Amounts Deductible Under Internal Revenue Code Section 2053" *Tax Notes Today*, October 2011 (2011 TNT 200-3); *California Tax Lawyer*, Spring 2011. Presented: Washington DC Delegation, State Bar of California Taxation Section, May 2010. Co-Speaker: Kelly Tiberini.

Article and Lecturer: "Domestic Partners, Estate Planning and Tax Issues." 84th Annual Meeting of the State Bar of California. Long Beach, CA. September 2011.

Article and Lecturer: "Reforming Treasury Regulations 2519(a)-(c)." Washington DC Delegation, State Bar of California, Taxation Section. May 2011. Co-Speaker: Mary K. deLeo.

Article: "No Good Deed Goes Unpunished: A Look at the Punitive Aspects of Internal Revenue Code Section 2519 and the Need For Reform." *California Trusts and Estates Quarterly*, Spring 2011.

Article and Lecturer: "Current Developments" and "Question and Answer." State Bar of California 19th Annual Estate and Gift Tax Conference. San Francisco, CA. March 2011. Co-speaker: John Ramsbacher.

Article: "Beyond 2009: The Sky Is Not Falling." *California Tax Lawyer*, Winter 2010.

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

Article and Lecturer: "Estate and Gift Controversy: An Afternoon with IRS Counsel and Appeals." 2010 Annual Meeting of the California Tax Bar & California Tax Policy Conference; co-speakers Donna Herbert, Senior Counsel, John Schooler, Estate and Gift Tax Appeals Manager. 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." 83rd 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 18th Annual Estate and Gift Tax Conference. San Francisco, CA. March 2010.

Comments to Article: Sam Young, "Post-Death Estate Tax Deduction Regs May Fuel Ongoing Debate." *Tax Notes Today*, October 2009.

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. Co-Speakers: Donna Herbert, IRS Senior Counsel; Kyle Martin, IRS Estate & Gift Area Manager; and John Schooler, IRS Estate & Gift Tax Appeals Manager.

Article and Lecturer: "Tax Legislative Update of Obama Administration Tax Laws." 82nd Annual Meeting of the State Bar of California. San Diego, CA. September 2009. Co-Speakers: Douglas L. Youmans; and Minna Yang.

Article and Lecturer: "Estate & Gift Tax and Audits." 82nd Annual Meeting of the State Bar of California. San Diego, CA. September 2009. Co-Speaker: Chuck Morris, IRS Western States Estate & Gift Territory Manager.

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^{th} 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^{st} Annual Meeting of the State Bar of California. Monterey, CA. September 2008.

Article and Lecturer: “Don’t Rock the Section 2053 Boat, You’ll Tip the 706 Over.” Washington DC Delegation, State Bar of California Taxation Section, May 2008; co-speaker: Douglas L. Youmans. *Tax Notes Today*. June 2008 (2008 TNT 109-A); and *California Tax Lawyer*, Spring 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^{th} 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." 81st Annual Meeting of the State Bar of California. Anaheim, CA. September 2007.

Article and Lecturer: "Taxation of Domestic Partners." Washington DC Delegation, State Bar of California Taxation Section, May 2007; *California Tax Lawyer*, Summer 2007; and *Tax Notes Today.* May 2007.

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

Article and Lecturer: "Beyond 2036: Dealing with Family Entities in the 21st 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 26th 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." 79th 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; co-speaker: Douglas L. Youmans.

Article and Lecturer: "Taxes/Registered Domestic Partners, Estate Planning for Family Law Attorneys: Domestic Partner Issues and Circular 230." 14th 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." 14th 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." 78th 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," 77th 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." 75th 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*. 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." 72nd 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." 71st 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." 68th Annual Meeting of the State Bar of California. Fall 1995.

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

Article and Lecturer: "Tax Aspects of Marital Dissolutions." Sacramento County Bar Association Tax Section. 1995.

Article and Lecturer: "ERISA - Beyond Preemption." 1991.

Article and Lecturer: "S Corporations." 1987.

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

CHARITABLE ORGANIZATIONS AND OTHER ACTIVITIES

Northern California Voluntary Legal Services (pro bono representation) (1992 – Present)
M&M Whitmire Private Foundation – Board Member (1997 – Present)
Carrera-Joffee Private Foundation – Board Member (2001 – Present)
Make-A-Wish Foundation – Board Member (2004-2006)
PARTY (Prevent Alcohol & Risk Related Trauma in Youth) Foundation – Board Member (2012-Present)
Heart Ball Foundation – Board Member (2012 – Present)
People Reaching Out – Board Member (2001 – 2003)

California State University - Sacramento Member, Planned Giving Advisory Board (1995-2004)
American Cancer Society Daffodil Days Representative
American Heart Association Heart Ball Board Member (2013 – Present)