WAGNER KIRKMAN BLAINE
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Robin L. Klomparens

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General Information

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 and charitable planning, probate and trust administration and litigation related thereto. She advises clients on estate planning, business transactions, entity formation (profit and non-profit), state and federal tax audits and controversy, probate and trust administration and related litigation, succession and charitable 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 and the U.S. Supreme Court in 2020. In 2019, Ms. Klomparens received the Joanne Garvey Distinguished Lifetime Achievement Award.

Ms. Klomparens was formerly an adjunct professor for USF in the JD/LLM program and an adjunct professor for Golden Gate University in the Masters in Tax curriculum. She is currently an adjunct professor at McGeorge School of Law. She was a member and is now an advisor to the Tax Section Executive Committee and remains a member of the Estate and Gift Committee both of CLA. Ms. Klomparens is also a member of ACTEC. She is on the board of a variety of charitable organizations. She has lectured extensively and has written numerous articles on various issues in her field of specialization.

Practice Areas

- Business/Transactional
- Estate Planning & Probate
- Succession & Charitable Planning
- Taxation
- Trust Administration
- Tax Audits & Controversy

Education

University of Florida (B.S., B.A., 1982)
University of Miami (J.D. 1985)
University of Miami (L.L.M. Taxation 1986)

Academic Activities

Martindale Hubble AV Rating

Awards

2019 Joanne Garvey Distinguished Lifetime Achievement Award, State Bar of California
2009 V. Judson Klein Award for Outstanding Achievement in Taxation, State Bar of California

Admissions

Florida State Bar, Admitted to Practice 1986
California State Bar, Admitted to Practice 1987
United States Supreme Court (2020-present)
United States Tax Court (1990-Present)

Law Related Teaching, Presentations, and Publications

Adjunct Professor:

McGeorge School of Law JD Program. *"Estate & Gift Tax/Estate Planning".* Sacramento, CA Spring 2023.

Externship Coordinator at WKBKY for the Extern Program in Tax & Estate Planning. McGeorge School of Law JD Program. Sacramento, CA 2016-2022.

University San Francisco JD/LLM Program. *"Federal Taxation of Wealth Transfers"* and Estate Planning, San Francisco, CA. 2015–2018.

UC Davis Extension. Estate Planning. 2005.

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

Co-Author:

"Estate Planning and the Effects of Decoupled States," Continuing Education of the Bar, State Bar of California. San Francisco, CA. 2004-2017.

Article and Lecturer:

"Current Developments". 2023 Estate and Gift Tax Conference. San Francisco, March 2023, Co-Speaker John Prokey.

"IRS Target List - Avoiding Audit: How the Transfer Tax Spaghetti is Made". 2023 Estate and Gift Tax Conference. San Francisco, March 2023, Co-Speakers Lisa Piehl and Stephanie Loomis Price.

"Correcting Planning Mistakes and Shoring Up Messy Wealth Transfer Structures". 59th Annual Hawaii Tax Institute. Honolulu, November 2022, Co-Speaker Lisa Piehl.

"IRS Target List – "Avoiding Audit: How the Transfer Tax Spaghetti is Made". 59th Annual Hawaii Tax Institute. Honolulu, November 2022, Co-Speakers Lisa Piehl and Stephanie Loomis Price.

"The Latest and Greatest As Audits Get Hot Again". 2022 California Lawyers Association: 29th Annual Estate and Gift Tax Conference- San Francisco CA, July 2022, Co-Speaker Lisa Piehl

"Crummey is Crummy". 2022 Washington, DC Delegation Paper, Taxation Section, May, 2022.

"The Plethora of Valuation Issues in Wealth Transfer Planning and Litigation". 58th Annual Virtual Hawaii Tax Institute, Spring 2022, Co-Speakers Honorable Judge Halpern and Carsten Hoffmann.

"Relationship Between Real Estate and Estate and Trust Planning". CalCPA Real Estate Virtual Conference, November, 2021, Co-Speaker Minna Yang.

"Estate and Gift Tax Updates and Hot Audit Topics". 2021 Annual Meeting of the California Tax Bar and the Tax Policy Conference, San Diego, CA November, 2021. Co-Speakers James Hogan and Lisa M. Piehl. Panel Member: "Toast To Women In Tax".

"Estate Planning For Farm And Ranch Owners". Strafford Webinar, September 2021 and 2020.

"The "2021 Tax Train" is coming! How will you keep more and pay less tax"? Yuba-Sutter Estate Planning Counsel, February 2021.

"When Will Modifications of A By-Pass Trust Be Respected For Basis Step-Up?" California Tax Lawyer January 2020 Volume 28 Number 3.

"It's A Two-Way Street: How Estate Planning Practitioners Can Work Better With and Learn from the Government". 2019 Annual Meeting of the California Tax Bar and the Tax Policy Conference. San Diego, CA, November, 2019. Co-Speakers James Hogan and Lisa M. Piehl.

"A Tale of Two-Taxpayers Covering Valuation". 56th Hawaii Tax Institute. Honolulu Hawaii, November 2019. Co-Speakers Carsten Hoffmann & Judy Lee.

"Income Gift Estate GST and Other Tax Considerations in Trust and Estate Settlements". 56th Hawaii Tax Institute. Honolulu Hawaii, November 2019. Co-Speaker Amy Takahashi.

Estate and Trusts Update (and donating to charities) After The TCJA. CalCPA Real Estate Conference. Burbank, CA, October 2019. Co-Speaker Douglas Youmans.

"Back to the Future-Unwinding Prior Planning". ACTEC 9th Annual Planning Conference. Honolulu, HI, August 2019.

"When Will Modifications of A By-Pass Trust Be Respected For "A Step-Up In Basis?" 2019 Washington, DC Delegation Paper, Taxation Section, May, 2019.

"Everything You Want or Need To Know About Dealing With The Government". 2019 California Lawyers Association: 27th Annual Estate and Gift Tax Conference- San Francisco CA, March 2019.

"Income, Estate and Gift Tax Planning Strategies Worth Trumpeting After the 2017 Tax Cuts and Jobs Act". 2018 Annual Meeting of the California Tax Bar and the Tax Policy Conference. San Jose, CA, November, 2018. Co-Speaker James F. Hogan.

"Hot Topics and Relevant Issues Before the Tax Court". 55th Hawaii Tax Institute. Honolulu Hawaii, November 2018. Co-Speaker Kurt Kawafuchi.

"An Uncertain Future: How the Potential Clawback Muddies the Estate and Gift Tax Waters". 2017 Washington, DC Delegation Paper, Taxation Section, May, 2018. Co-Speaker Kristin Capritto.

"Hot Audit Issues". 2018 California Lawyers Association, 26th Annual Estate and Gift Tax Conference, San Francisco CA, March 2018.

"Hot Off the Press-Current Developments and Hot Audit Items". 2017 Annual Meeting of the California Tax Bar and the Tax Policy Conference, Carlsbad CA, November, 2017.

"Permanent Relief for Portability Elections". 2017 Washington, DC Delegation Paper, Taxation Section, May, 2017.

"Problems Regarding Recently Enacted Provisions Relating to the Portability of a Deceased Spouse's Unused (Unified Gift/Estate Tax) Exemption ("DSUE") and Proposed Solutions to Those Problems" Co-authored by Richard S. Kinyon *California Tax Lawyer* Volume 25 Number 2.

"Hot Audit Issues If It's Too Hot, Stay Away". 2016 Annual Meeting of the California Tax Bar and California Tax Policy, San Diego CA, October 2016. Co-Speaker Andy Katzenstein.

"Trust and Estate Settlements: Avoiding A Tax Headache". Jerry A. Kasner Symposium, Santa Clara CA, September 2016. Co-Speaker, Laurelle M. Gutierrez.

"Legal Issues In Art Authentication & Valuation". CPE Forum of the Central Coast, Monterey CA, May 2016. Co-speaker with Leslie Wright-VP Trust & Estates-Bonham's.

"Advanced Planning- Tips of the Trade on High Net Worth Estate Planning". SCBA –Third Annual Tax Symposium, Sacramento CA, May 2016.

"Proposal to Clarify Community Property Basis Adjustment Rules for Surviving Domestic Partners and Nonresident Spouses". 2016 Washington, DC Delegation Paper, Taxation Section, May 2016.

"Hot Audit Issues: Current IRS Focus on Estate and Gift Tax". State Bar of California Taxation Section, 24th Annual Estate and Gift Tax Conference, San Francisco CA, February 2016.

"Estate and Gift Tax Audit Issues". Co-Speaker Louis Mezzullo, *"Estate and Gift Tax Current Developments".* Co-Speakers James F. Hogan, Anderson Tax and Donna Herbert, 2015 Annual Meeting of the California Tax Bar & Tax Policy Conference. La Jolla CA, November 2015.

"Real Estate Succession Issues". CalCPA Real Estate Conference, Burbank CA, October 2015. Co-Speaker, Richard S. Kinyon

"Problems with Portability and Proposed Solutions", Tax Notes, August 24, 2015.

"Review & Update of Real Property Assessment Issues". CPE Forum of the Central Coast, Monterey CA July 2015,

"Problems Regarding Recently Enacted Provisions Relating to the Portability of a Deceased Spouse's Unused (United Gift/Estate Tax) Exemption ("DSUE") and Proposed Solutions to Those Problems". 2015 Washington, DC Delegation Paper Taxation Section, May 2015.

"Current IRS Focus In Estate and Gift Tax". State Bar of California Taxation Section, 23rd Annual Estate & Gift Tax Conference, San Francisco, CA, February 2015. Co-Speaker, John Prokey

"Issues Arising in Estate and Gift Tax Audits", ACTEC California Conference, Pasadena, CA, November 2014. Co-Speaker, John Prokey.

"Current Developments", 2014 California Annual Meeting of California Tax Bar and Tax Policy Conference. Coronado, CA, November 2014. Co-Speakers James F. Hogan, Anderson Tax and Donna Herbert, Senior District Counsel

"Estate Planning With Real Estate", Cal CPA Real Estate Group, Sacramento, CA. October 2014.

"Planning for Small Estates", Cal CPA 2014 Estate & Trust Conference, Los Angeles and San Francisco, June 2014. Co-Speaker Mike Jones, CPA.

"Achieving Simplicity: Extending the Annual GST Tax Exclusion to Direct Skips to Trusts and to Indirect Skips" (IRC § 2642(c)), Washington D.C. Delegation, State Bar of California, Taxation Section, May 2014.

"A Fireside Chat with District Counsel and the Estate and Gift Tax Branch Chief", 22nd Annual Estate and Gift Tax Conference, San Francisco, CA, February 2014. Co-Speaker Donna Herbert, Senior District Counsel.

"Planning for Smaller Estates" Monterey Estate Planning Counsel Monterey, CA. February 2014.

"Rules of Trust Administration in California." Lorman Seminar, Sacramento, CA. February 2014.

"Can't Teach an Old Dog New Tricks - The Evolving Role of Young Lawyers in Modern Tax and Estate Planning" State Bar of California's First Annual Young Tax Lawyers Conference, San Francisco, CA. January 2014.

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

"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-Speakers: Jim Hogan, IRS Branch Chief for Estate and Gift Tax, and Miles Friedman, Associate Area Counsel.

"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.

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

"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.

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

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

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

"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.

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

"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.

"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.

"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.

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

"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.

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

"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.

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

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

"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.

"Current Developments." The Second Annual Symposium for Estate Planning Advisors. San Rafael, CA. October 2010.

"Estate Planning on the 2010 Crazy Train." 83rd Annual Meeting of the State Bar of California. Monterey, CA. September 2010.

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

"Current Developments – Estate and Gift Tax in 2010." State Bar of California 18th Annual Estate and Gift Tax Conference. San Francisco, CA. March 2010.

"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.

"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.

"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.

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

"Don't Rock the Section 2053 Boat, You'll Tip the 706 Over." Delegation, State Bar of California, Taxation Section. Washington DC. May 2009.

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

"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.

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

"Current Developments – Estate and Gift Tax." 81st Annual Meeting of the State Bar of California. Monterey, CA. September 2008.

"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.

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

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

"Charitable Planning." State Bar of California 16th Annual Estate and Gift Tax Conference. San Francisco, CA. February 2008.

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

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

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

"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.

"Estate Planning for Family Business Owners." 81st Annual Meeting of the State Bar of California. Anaheim, CA. September 2007.

"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.

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

"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.

"Taxation of Domestic Partners." California Society of Accountants Seminar. November 2006.

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

"Repeal of State Death Tax Credit." University of Southern California, 26th Annual Tax and Estate Planning Forum. San Diego, CA. October 2006.

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

"Current Developments." Society of California Public Accountants. San Diego, CA. August 2006.

"Current Developments." Society of California Public Accountants. San Luis Obispo, CA. July 2006.

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

"Single Member LLC and Check the Box Regs." Washington DC Delegation, State Bar of California Taxation Section. May 2006; co-speaker: Douglas L. Youmans.

"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

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

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

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

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

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

"Estate Planning for Businesses." 78th Annual Meeting of the State Bar of California. San Diego, CA, September 2005.

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

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

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

"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.

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

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

"Estate Planning for Business," 77th Annual Meeting of the State Bar of California. Monterey, CA. September 2004.

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

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

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

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

"Use of Family Limited Partnerships and Limited Liability Companies." 75th Annual Meeting of the State Bar of California. October 2002.

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

"Proposal to Delete IRC Section 2056(d) and Repeal IRC Section 2056A." California Tax Lawyer. Fall 2001.

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

"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.

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

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

"FLPs and LLCs: Their Use in Family Wealth Transfers." Continuing Education of the Bar, State Bar of California. Moderator 1999-200 and Lecturer at the California Tax Bar & California Tax Policy Conference. October 1999.

"Use of Family Limited Partnerships and Limited Liability Companies." 72nd Annual Meeting of the State Bar of California. 1999.

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

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

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

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

"Advanced Estate Planning Techniques in California." National Business Institute. 1998.

"Tax Planning in Marital Dissolutions." 71st Annual Meeting of the State Bar of California. Fall 1998.

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

"Beyond the Basics." National Business Institute. 1997.

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

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

"Tax Planning in Marital Dissolutions." Stockton Estate Planning Counsel. Stockton, CA. May 1996.

"Fundamentals of Estate Planning." Continuing Education of the Bar, State Bar of California. April 1996.

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

"Tax Planning in Marital Dissolutions." 68th Annual Meeting of the State Bar of California. Fall 1995.

"Tax Aspects of Divorce in California." National Business Institute. 1995.

"Tax Aspects of Marital Dissolutions." Sacramento County Bar Association Tax Section. 1995.

"ERISA - Beyond Preemption." 1991.

"S Corporations." 1987.

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

Comments On Tax Legislation:

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

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

▪ Professional Affiliations

American College of Trusts and Estates Counsel Fellow (ACTEC) on Tax Policy, Business Law and Membership Committees (2018 to present)

State Bar of Florida (1986-present)

State Bar of California (1987-present)

- Vice Chair, Executive Committee of the Taxation Section (2004-2007)
- Advisor, Executive Committee of the Taxation Section (2014-present)
- Chair, Estate & Gift Tax Sub-Committee and/or Manager of the Annual Estate & Gift Tax Conference (multiple years from 2003-present)
- Member, Taxation Section (1987-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)

▪ Community 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)

Sierra College Foundation Board Member (2021-Present)

Make-A-Wish Foundation – Board Member (2004-2006)
People Reaching Out – Board Member (2001 – 2003)
American Heart Association Heart Ball Foundation – Board Member (2012 – 2015)
California State University - Sacramento Member, Planned Giving Advisory Board (1995-2004)
American Cancer Society Daffodil Days Representative