Jeffrey A. Dennis-Strathmeyer
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Professional Information

Education:
Stanford University (A.B. 1967)
University of California-Davis Law School (J.D. 1973)
 Moot Court: Best Brief Award (Honors Competition);
 Intercollegiate team; Honors Board
 Legal Research and Writing Teaching Assistant
 Research Assistant to Government Contracts Professor (2 yrs)

Legal Experience:

1973-Present: Private practice of law in Monterey County and East San Francisco Bay Area Counties, California. This practice has been devoted primarily to estate planning and tax matters since 1983. Martindale-Hubbell peer review rate: AV (highest). Qualified expert witness on estate planning and probate matters (Superior Court of California, County of Alameda). Listed: "The Top 100 Northern California Super Lawyers 2006" by Law and Politics (published San Francisco Magazine, August 2006 pg. S-6). Annually listed as a peer reviewed “Superlawer” by superlawyers.com (indicative of being rated in the top 5%) 2005 to present.

1982-2011: Employed by the University of California as legal editor of the CEB Estate Planning and California Probate Reporter, a bi-monthly publication directed at keeping estate planning attorneys up to date on court decisions and legislation effecting estate planning practice. CEB liaison to the Executive Committee of the Estate Planning, Probate, and Trust Law Section of the State Bar of California (1994-2005). “Retired” October 2005 and rehired part time through December 2011 for purposes of continuing duties as legal editor and primary author of the CEB Estate Planning and California Probate Reporter. (Employment status converted to independent contractor in July 2010.)

Other Work Experience:

1967-1970: Active Duty, Supply Corps Officer, United States Navy Reserve. Highest rank: Lieutenant (j.g.), promoted to Lieutenant (s.g.) after leaving active duty. Disbursing and Assistant Supply Officer, Mobile Construction Battalion 22, Viet Nam. Disbursing Officer and Assistant to Controller, U.S. Naval Avionics Facility, Indianapolis, Indiana.

Published Articles:

Probate and Property:

"The IRC §2032A Cropshare Lease" (May-June 1988)

"Uncle Walter and the Revenuer: A GST Tax Fable" (Jan-Feb 1997)

Taxes:

"The IRS Requires Cotenants to Consent to Section 2032A Special Use Valuation Elections: Overreaching or Confusion?" (Aug 1984).

California Lawyer:

"Minor's Custodianships Come of Age" (April 1985)

Tax Notes:

"More on Spousal Purchases of Split Interests: A Rebuttal" (October 5, 1987 at p. 102). (Reformatted by the publisher as an extended letter to the editor.)

CEB Estate Planning and California Probate Reporter:

"Simple Probate-Avoidance Trusts: Higher Stakes and Old Problems" (Feb 1983)

"The New California Estate Tax Return: Illegal Taxation of Multistate Estates?" (June 1983)

"The Tax Reform Act of 1984" (Aug 1984)

"1984 California Legislation Summary" (Dec 1984)

"1985 California Legislation Summary: Lull Before the Storm" (Dec 1985)

"California Disclaimers: A Warning and a Primer" (Apr 1986)

"The Tax Reform Act of 1986" (Oct 1986)

"1986 California Legislation: Biggest Changes Postponed to July 1, 1987" (Dec 1986)

"Good-bye Asparagus: 1987 California Probate Code Reform" (December 1987)

"Melting the Freeze: New IRC Sec. 2036(c)" (Apr 1988)

"The Jury is Gone: 1988 California Probate Code Reform" (December 1988)

"Navigating the Sea of Paper: Clean-up Statute and New Forms Expected Before July Probate Code Reform Effective Date" (June 1989)

"Special Administration for Performance of a Particular Act: A New Proceeding" (August 1989)

"Taxes on Excess Pension Benefits: It May Be Better to Pay the Piper" (June 1990)

"Melting the Freeze: 'Deja Vu All over Again'" (December 1990).

"Whither Probate? 1991 California Legislation" (December 1991)

"Retroactivity Gives Nonprobate Community Property Transfer Law Immediate Importance" (August 1992)

"Pocket Veto Brings Legislative Sessions to Quiet Close" (December 1992)

"Self-Canceling Estate Plans: Critique of a Flawed Strategy" April 1993

"The AB 21 Glitch and a Whole Lot More: A Review of 1993 California Legislation" December 1993

"View From the Rafters: Perspectives for Learning the GST Tax" August (Part 1) and October (Part 2) 1994.

"GRATs: An Update" August 1995 (Co-author)

"The QDT Regulations: Digging Out After the Storm" October 1995

"1995 Legislation: The Prudent Investor Act and the Also-Rans" December 1995

"The Not-So-Final GST Tax Regulations: Good, Bad and Ugly" February 1996

"A *Crummey* Action on Decision: Where Are We Now?" October 1996

"Uncle Walter and the Revenuer: A GST Tax Fable" February 1997

"Trust and Estate Provisions of the Taxpayer Relief Act of 1997" August 1997

"Power Play: Evaluating Opportunities Under IRC §2041, 2514, and 678" February 1998

"The IRS Restructuring and Reform Act of 1998" August 1998

"Reading the T Leaves: New Form 706 Provides Important QFOBI Deduction Answers" October 1998

"You're Not Writing Noncharitable Unitrusts? Neither Am I" June 2000

"The Tooth Fairy Is Alive: Proposed Pension/IRA Rules Simplify Planning" February 2001

"The Planning Challenges of EGTRRA-2001" June 2001

"A Power of Attorney for Estate Planning: Thoughts to Consider" December 2001

"IRA Minimum Distribution Strategies Under the Final Regulations" June 2002

“GST Tax Exemption Allocation Relief—Favorable Rulings Under EGTRAA-2001 Provisions” October 2002

“View From the California Tax Haven: The Estate Tax Decoupling Mess” February 2003

“Trustee Administration Powers: Drafting Considerations” December 2003

“FLPs and IRC §2036 After *Kimbell”* June 2004

"Estate of Thompson: Third Circuit Hands IRS Major Victory in Passive-Asset FLP Case" October 2004

The New Circular 230 Regulations: Keeping the Tempest in the Teapot" February 2005

"'Revised Revised' Final Regulations and Continuing Debate--The Ongoing Circular 230 Controversy" June 2005

"Eighth Circuit Decides to Senda Message: Step-Transaction Doctrine Can Apply to FLP Contribution/Gift Transactions" February 2006

"Deficit Reduction Act of 2005 Provisions Affecting Medi-Cal Eligibility for Long-Term Care" February 2006

“Duty Limitations and Exculpation Clauses: Trust Drafting Considerations” April 2006

“Estate Planning Related Provisions of the Pension Protection Act of 2006” August 2006

“The Proposed Revocable Transfer on Death (TOD) Deed Legislation” February 2007

“Post-Death Events and Estate Tax Deductions: Proposed Regulations Would Adopt “Wait and See” and “Actually Paid” Approaches” June 2007

“Final and Proposed GST Tax Severance Regulations: Changes Ahead for the Separate Trust Rules” August 2007

“Living in Interesting Times—So What Else is New? October 2007

“The Judicial Council Response to the Omnibus Conservatorship and Guardianship Reform Act of 2006”—December 2007

“New Tax Preparer Penalty Guidance and Proposed Tougher Circular 230 Taxpayer Advice Rules Can Impact Practitioners Who Never Sign a Return”—February 2008.

"*Estate of Christensen*: Disclaimers, Disaster, *Procter*, and More"—February 2008
"Tax Return Preparer Penalties: New Proposed Regulations and a Possible Statutory Change"—August 2008

"New FDIC Interim Regulations Facilitate $500,000 Per Depositor Coverage for Many Living Trusts" –October 2008

"Dark Days on Wall Street: Challenges for Estate Planners"—October 2008

"The Estate Tax Repeal Mess: Are We Having Fun Yet?" --February 2010

"Certificates of Independent Review After *Estate of Wigins*: Woud You Sign One?" --April 2010

"The 'Disqualified Person' Statute Overhaul: Glitches and All" –October 2010

"The Trustee Report and Account Amendments and Other 2010 California Legislation" – December 2010

"Postponing The Sunset: The 2010 Tax Act" – February 2011

<u>Book Chapters</u>
"The Generation-Skipping Transfer Tax" Estate Planning Practice (CEB 1994) Chapter 15.

"Estate Planning for Employee Benefits and IRAs" Estate Planning Practice (CEB 1995) Chapter 9. [Co-Author]

"Marital Trust" Drafting California Revocable Living Trusts 3rd (CEB 1995) Chapter 14 [Co-Author]

"Structuring the Trust Instrument" Drafting California Irrevocable Trusts (CEB 1997) Chapter 7.

"Property Transfer Obstacles" California Estate Planning (CEB 2002) Chapter 3.

"Valuation Freeze Techniques" California Estate Planning (CEB 2002) Chapter 25

"Disclaimers: Predeath Planning" California Estate Planning (CEB 2002) Chapter 27

"Drafting Considerations" Drafting California Revocable Trusts (CEB 2003) Chapter 3

"Distributions From Continuing Trusts" Drafting California Revocable Trusts (CEB 2003) Chapter 7 [Co-Author]

"Distribution on Terminating Event" Drafting California Revocable Trusts (CEB 2003) Chapter 8 [Co-Author]

“Payment of Taxes, Debts, and Administration Expenses” Drafting California Revocable Trusts (CEB 2003) Chapter 15

“Trustee Powers and Duties” Drafting California Revocable Trusts (CEB 2003) Chapter 17

"Not final after all: Ruling voids 1991 probate court decree" San Francisco Daily Journal, Los Angeles Daily Journal, and affiliated local legal newspapers, March 12, 2020

<u>Institute Presentations</u>

"Living Trust Creditors' Claim Proceedings and Other Recent California Law Developments" 14th Annual UCLA-CEB Estate Planning Institute; Los Angeles. May 16-17, 1992.

"Recent California Developments Affecting Estate Planning" 15th Annual UCLA-CEB Estate Planning Institute; Beverly Hills. May 14-15, 1993.

"Recent California Developments Affecting Estate Planning" 16th Annual UCLA-CEB Estate Planning Institute; Beverly Hills. May 20-25, 1994.

"Recent California Developments Affecting Estate Planning" 17th Annual UCLA-CEB Estate Planning Institute; Beverly Hills. May 19-20, 1995.

"The Uniform Prudent Investor Act and Other California Developments" 18th Annual UCLA-CEB Estate Planning Institute; Los Angeles. May 17-19, 1996.

"Sophisticated Non-Tax Drafting" [Panel Member] 31st Annual Phillip E. Heckerling [University of Miami, FL] Institute on Estate Planning, Jan 6-10, 1997

“Recent Developments” panel, Real Property, Probate andTrust Law Section; American Bar Association Annual Meeting (San Francisco); August 1997.

"Qualified Personal Residence Trusts" Northern Trust Company East Bay Trust Forum. April 1998

"Recent Federal Developments in Estate Planning" 21st Annual UCLA-CEB Estate Planning Institute; Beverly Hills. June 4-5, 1999

“Recent California Case Law Developments” University of Southern California Gould School of Law 35th Annual Trust and Estate Conference November 20, 2009.

“Recent California Case Law Developments” University of Southern California Gould School of Law 36th Annual Trust and Estate Conference November 19, 2010.

“Recent California Cases Law Developments” University of Southern California Gould School of Law 37th Annual Trust and Estate Conference November 18, 2011.

“Recent California Case Law Developments” University of Southern California Gould School of Law 38th Annual Trust and Estate Conference November 9, 2012.

“Recent California Case Law Developments” University of Southern California Gould School of Law 39th Annual Trust and Estate Conference November 23, 2013.

“Recent California Case Law Developments” University of Southern California Gould School of Law 40th Annual Trust and Estate Conference November 21, 2014.

"Recent California Case Law Developments" University of Southern California Gould School of Law 41st Annual Trust and Estate Conference November 20, 2015.

"Recent California Case Law Developments" University of Southern California Gould School of Law 42nd Annual Trust and Estate Conference November 18, 2016.

"Recent California Case Law Developments" University of Southern California Gould School of Law 43rd Annual Trust and Estate Conference November 3, 2017

"Recent California Case Law Developments" University of Southern California Gould School of Law 44th Annual Trust and Estate Conference November 16, 2018

"Recent California Case Law Development" University of Southern California Gould School of Law 45th Annual Trust and Conference--November 22, 2019

Selected Local Presentations: Estate Planning Sections of Beverly Hills Bar Association; Marin County Bar Association; Alameda County Bar Association. Bar Association of San Francisco. Estate Planning Councils: Marin County, East Bay. Litigation Subcommittee of Estate Planning Section of San Francisco Bar Association. 2nd Annual Advanced Estate Planning Symposium (11/97) co-sponsored by: Tax Section of the Contra Costa Bar Association, East Bay Chapter of the California Society of CPAs and other organizations. 1999 Farmers Tax and Accounting Conference - Visalia. Mechanics Bank/Contra Costa County Estate Planning Symposium (3/2000). Annual Alameda County Bar Ass'n Estate Planning Symposium (6/2001).

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