

Mark E. Powell

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PROFESSIONAL SUMMARY

Practice concentrated in tax, trust and estate matters with emphasis in charitable planning, estate planning, trust and probate administration and estate and gift taxation.

Employs advanced estate planning techniques, including grantor retained annuity trusts, family partnerships, limited liability companies, charitable trusts, defective grantor trusts, and insurance planning.

Advises tax-exempt organizations, including public charities, private foundations, support organizations and private operating foundations, in all aspects of state and federal compliance. Counsels such organizations regarding ongoing administration, governance and succession.

CAREER BACKGROUND

Albrecht & Barney (Partner), Irvine, CA

Snell & Wilmer LLP (Associate), Costa Mesa, CA

Baker & Hostetler LLP (Associate), Costa Mesa, CA

Freeman, Freeman & Smiley LLP (Associate), Irvine, CA

The Hon. Hugh P. Thompson, Georgia Supreme Court (Judicial Clerk), Atlanta, GA

EDUCATION & LICENSES

California State Bar (admitted 1996; certified specialist in estate planning, trust and probate law)

Mercer University School of Law, J.D., 1996

University of Georgia, A.B.J., 1990

PROFESSIONAL ACTIVITIES & ASSOCIATIONS

Adjunct Professor of Law, Chapman Law School (LL.M. Program in Taxation)

Member, American Bar Association

Member, Orange County Bar Association

Member, Orange Coast Estate Planning Council

Former appointee, California State Bar's access and fairness committee

Arbitrator, Orange County Bar Association Mandatory Fee Arbitration Committee

REPRESENTATIVE SPEAKING ENGAGEMENTS

USC Gould School of Law Tax Institute

State Bar of California, Annual Estate & Gift Tax Conference

State Bar of California, Annual Tax Policy Conference

American Institute of CPAs

CalCPA Education Foundation

Orange County Bar Association (Probate and Trust Section)

Estate Planning Council of San Gabriel

Estate Planning & Trust Council of Long Beach

Planned Giving Roundtable of Orange County

UCI Foundation

Orange County Community Foundation Nonprofit Sustainability Program

The Community Foundation (Riverside, CA)

CURRENT PHILANTHROPIC INVOLVEMENTS

Member, Board of Directors, Laguna Beach High School Scholarship Foundation

Member, Board of Directors, Financial & Estate Literacy

Member, Board of Directors, Tustin Police Foundation

Member, Vestry and Education Committee, and Chair, Endowment Committee, St. Mary's Church, Laguna Beach, California

Associate, Order of Holy Cross (Mount Calvary), Santa Barbara, California

PUBLICATIONS

Proposed Guidance Under Treasury Regulation Section 1.509(a)-4, California Tax Lawyer, Fall 2010

California Bar Proposes Responsiveness Test for Charitable Trusts, Tax Notes Today, June 18, 2010

The Generation-Skipping Transfer Tax – A Quick Guide to GSTT, Journal of Accountancy, October 2009

Terminating or Reorganizing a Private Foundation: Getting a Client Out Isn't as Hard as You May Think, Probate & Property, November/December 2008

Would They Do It Anyway? (How to make sure your client understands when a private foundation is right for him and his family—and when it is not), Trusts & Estates, June 2008

Can We Get There From Here? (California's new civil union law), CEB Estate Planning and California Probate Reporter, October 2003

Navigating the New Domestic Partner Rules, California Trusts and Estates Quarterly, Spring 2003

Can Distributions Be Made from Underwater Endowments?, Senior Consultant, May 2003

Planning for Clients Who Can't Say "I Do," California Trusts and Estates Quarterly, Spring 2000

OTHER PROFESSIONAL INVOLVEMENT

2010 State Bar of California Taxation Section Washington Delegation participant