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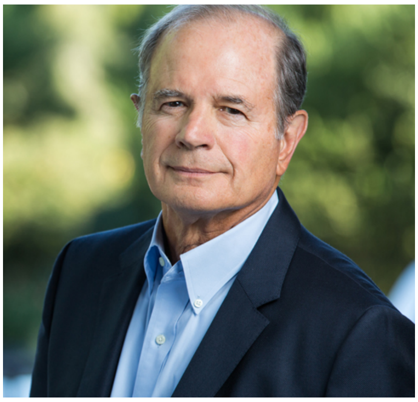

Lou is a consulting partner in the private client and tax team.

His principal concentration is in the areas of taxation, estate and business succession planning, and employee benefits. Lou was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 to 2007 and on the faculty of the University of San Diego School of Law in 2009. He was an adjunct professor of law at the University of Richmond Law School from 1978 until 2006.

He is a past Chair of the American College of Tax Counsel; a Past President of the American College of Trust and Estate Counsel; a Charter Fellow of the American College of Employee Benefits Counsel; an Academician and a former Vice President of the International Academy of Trust and Estate Law; a former Vice-chair of the ABA Section of Taxation; and a past Chair of the ABA Section of Real Property, Trust and Estate Law.

Lou frequently serves as an expert witness in matters related to estate, tax, and business planning and trust administration, including malpractice matters on behalf of defendant attorneys.

He has been consistently ranked in Chambers, The Best Lawyers in America®, San Diego Magazine 'Top Lawyers,' Best Lawyers San Diego, Martindale-Hubbell® AV Preeminent® Peer Review Rating™, Who's Who in American Law, Top 50 San Diego Super Lawyers and Top Attorneys in Business Services in the *Corporate Counsel Edition of Super Lawyers.* He is also the recent lifetime achievement honoree of Bloomberg's Leonard L. Silverstein Award for Distinguished Service in Tax for his contributions to estate planning during his career.

Talks

- *'Estate Tax Aspects of Buy-Sell Agreements,'* ABA Tax Midyear Conference: Estate and Gift/Fiduciary Income Tax Panels - February 10, 2023, presenter
- *'Family Limited Partnerships,'* California CPA Society San Diego Estate Symposium - November 19, 2021, presenter
- *'Business Succession Planning,'* Greater Boca Raton Estate Planning Council - November 9, 2021, presenter
- *'Lifetime Transfers - Installment sales to grantor trusts, preferred equity interest transactions, GRATs, and other techniques,'* Estate Planning Council of San Diego “Living Legend” webinar event - January 19, 2021, presenter
- 'Withers talks: families and family office | Ep 6 - Sibling rivalries in family businesses,' Withersworldwide podcast - October 1, 2020, speaker
- *'San Diego Annual Estate Tax Symposium,'* California Society of CPA - August 25, 2020, presenter
- *'Buy-Sell Agreements and Related Tax Issues for the Closely Held Business,'* CLE Webinar - March 17, 2020, panelist
- *‘How to set up a family office for success,'* Withers event, San Diego, CA - February 25, 2020, panelist
- *'Using Family Limited Partnerships In Estate Planning After The 2017 Tax Act,'* Bloomberg Tax Practitioner Insight Podcast - February 27, 2019
- *'Business Succession Planning for Family Owned Business'* and *'Buy/Sell Agreements for the Closely Held Business,'* Advanced Estate Planning Institute CLE, Cincinnati Bar Association - March 2, 2018
- *'Buy-Sell Agreements for Closely Held and Family Controlled Business Entities,'* ABA Section of Taxation 2018 Midyear Meeting, San Diego - February 9, 2018
- *'Special Issues in Drafting (and Administering) Buy-Sell Agreements,'* 52nd Annual Heckerling Institute on Estate Planning, Orlando, Florida - January 24, 2018
- *'Dealing with Sibling Rivalries in Family Owned Businesses'*, ABA Section of Real Property, Trust & Estate Law - April 19, 2016, webinar
- *'Business Succession Planning'*, California Bar Tax Section, San Francisco - February 26, 2016
- *'Business Succession Planning'*, sponsored by the National Association of Estate Planning Councils - February 10, 2016, webinar
- *'Cain v. Abel: How to Prevent Sibling and Cousin Rivalries When a Family Owns a Business'*, 5th Annual Institute on Tax, Estate Planning and the Economy, Newport Beach, CA - January 27, 2016
- *'Business Succession Planning, Family Limited Partnerships, and Sales to Grantor Trust '*, Sacramento Estate Planning Council, Sacramento, CA - January 26, 2015
- *'Business Succession Planning'*, North County Estate Planning Council, San Diego, CA - January 5, 2015
- *'Planning for Distributions from Qualified Retirement Plans and IRAs'*, California Bar Section of Taxation, Tax Policy Conference, La Jolla - CA November 6, 2015
- *'Current Issues in Gift and Estate Tax Audits'*, California Bar Section of Taxation, Tax Policy Conference, La Jolla, CA - November 5, 2015
- *'Business Succession Planning'*, Montana Tax Institute, Missoula, Montana - October 24, 2015
- *'Business Succession Planning for the Family Business'*, sponsored by ABA Section of Real Property, Trust & Estate Law - October 6, 2015, webinar
- *'Business Succession Planning'*, Montana Tax Institute, Missoula, Montana - October 24, 2015
- *'Business Succession Planning for the Family Business'*, sponsored by ABA Section of Real Property, Trust & Estate Law - October 6, 2015, webinar
- *'Cain v. Abel: How to Prevent Sibling & Cousin Rivalries When a Family Owns a Business and Business Succession Planning'*, ALI-CLE Institute on Planning for the Family Business Owner,, San Francisco, CA - July 9, 2015
- *'Cain v. Abel: How to Prevent Sibling & Cousin Rivalries When a Family Owns a Business'*, Minnesota's 41 annual/2015 Probate & Trust Law Section Conference, Minneapolis, Minnesota - __ June 8, 2015
- *'Choice of Entity and Buy-Sell Agreements'* CEB Program on Business Succession, San Francisco, CA - April 21, 2015
- *'Planning Techniques for Large Estates, Business Succession Planning'*, ALI-CLE Institute, Phoenix, AZ - April 8, 2015

- *'Cain v. Abel: How to Prevent Sibling & Cousin Rivalries When a Family Owns a Business'*, Scripps Health Foundation,, San Diego - April 1, 2015
- *'Tax, Estate Planning and the Economy Family Limited Partnerships'* , Fourth Annual Institute sponsored by STEP, Newport Beach, CA - __ January 23, 2015
- *'Estate Planning, Business Succession Planning and Avoiding Sibling Rivalries'* Heckerling Institute, Orlando, FL - January 13 and 14, 2015
- *'Business Succession Planning'*, Western CPE Precision Conference, Tucson, AZ - __ November 11 and 12, 2014
- *'Special Valuation Rules Under Chapter'*, Federal Tax Institute of New England, Hartford, CT - October 24, 2014
- *'Federal Taxation, Life time Transfers'*, New York Institute, New York, NY, and Coronado, CA - October 23 and November 20, 2014
- *'Family Limited Partnerships'* North County of San Diego Estate Planning Council - August 5, 2014
- *'Portability'*, Scripps Health Foundation,, San Diego, July 2, 2014
- *'Business Succession Planning'*, Sioux Falls Estate Planning Council, Sioux Falls, SD - May 15, 2014
- *'Developments Affecting Estate Planning over the Last Twenty Five Years'*, ABA Real Property Trust and Estate Section, Chicago, IL - May 2, 2014
- *'Family Limited Partnerships'*, Inland Empire Estate Planning Seminar, Redlands University, CA - November 2013
- *'Business Succession Planning'*, Seattle Estate Planning Seminar - October 2013
- *'Planning After ATRA'*, Birmingham Estate planning Council, Family Limited Partnerships - May 2013
- *'Freezing Techniques and IRC § 270'*, American Bar Association Section of Taxation, Washington, DC - 1 May 2013
- *'Planning After the American Taxpayer Relief Act'*, American Bar Association Section of Real Property, Trust, and Estate Law, Washington, DC - May 2013
- *'Conflicts of Interest in Multiple Fiduciary Roles'*, San Diego County Bar,, San Diego, CA - April 2013
- *'Family Limited Partnerships'*, San Diego Country Bar, San Diego, CA - March 2013
- *'Planning after the American Taxpayer Relief Act; Business Succession Planning, Forming and Liquidating Partnerships'*, Louisville Estate Planning Council, Louisville, KY - March 2013
- *'Step Transaction Doctrine'*, American College of Trust and Estate Counsel, Maui, HA - March 2013
- *'Estate Planning, Business Succession Planning'*, Heckerling Institute, Orlando, FL - January 2013

External publications

'An Estate Planner's Guide to Qualified Retirement Plan Benefits,' the American Bar Association, Section of Real Property, Trust and Estate Law (6th Edition 2023)

'An Estate Planner's Guide to Family Business Entities: Family Limited Partnerships, Limited Liability Companies, and More, Fourth Edition,' Law Professor Blog Network - June 15, 2020, featured
'Wealth Planning with Family Limited Partnerships and Limited Liability Companies Portfolio 812 T.M.,' Bloomberg Tax - 2019

'Life Insurance, 826 Tax Management Portfolio,' the Bureau of National Affairs, Inc. (3rd Edition 2014)

'Estate Planning After ATRA,' California Trusts and Estates Quarterly, Volume 18, Issue 4 - 2013

'Estate Planning for Owners of Closely Held Business Interests,' 809 Tax Management Portfolio, the Bureau of National Affairs, Inc. (4th Edition 2013)

'Preferred Equity Interests and Low Interest Rates,' Probate Practice Reporter, Vol. 24, No. 8. - August 2012

'An Estate Planner's Guide to Family Business Entities,' the American Bar Association, Section of Real Property, Probate and Trust Law (3rd Edition 2012)

'Estate and Gift Tax Issues for Employee Benefit Plans,' 378 Tax Management Portfolio, the Bureau of National Affairs, Inc. (4th Edition 2012)

'Business Succession Planning,' Estate Planning Studies - July 2012

'Valuation of Corporate Stock,' K, 831 Tax Management Portfolio, the Bureau of National Affairs, Inc. (4th Edition 2011)

'Roth IRAs: Time for a New Look,' ACTEC Law Journal - Fall 2010

'Transfers of Interests in Family Entities Under Chapter 14: Sections 2701, 2703, and 2704,' 835 Tax Management Portfolio, the Bureau of National Affairs, Inc. (4th Edition 2010)

'Family Limited Partnerships and Limited Liability Companies,' 812 Tax Management Portfolio, the Bureau of National Affairs, Inc. (3rd Edition 2009)

'The Mobile Client: Tax, Community Property, Etc.,' 803 Tax Management Portfolio, the Bureau of National Affairs, Inc. (3rd Edition 2009)

'An Estate Planner's Guide to Life Insurance,' the American Bar Association, Section of Real Property, Probate and Trust Law (2nd Edition 2009)

'Family Limited Partnerships,' ACTEC Law Journal - Spring 2008

'*An Estate Planner's Guide to Qualified Retirement Plan Benefits*,' the American Bar Association, Section of Real Property, Probate and Trust Law (4th Edition 2008)

'New Rules Govern Deferred Compensation,' ACTEC Law Journal - Spring 2007

'An Estate Planner's Guide to Buy-sell Agreements,' the American Bar Association, Section of Real Property, Probate and Trust Law (2nd Edition 2007)

'*The Impact of Chapter 14 on Valuation*,' Tax Management Memorandum - December 2006

'Strangi Question Remains,' Trusts and Estates - November 2005

'The True Test,' Trusts and Estates - May 2005

'Final Regulations on the Definition of Fiduciary Income,' Probate and Property - March/April 2005

'Turner v. Commissioner,' Journal of Taxation - October 2004

'Kimbell v. Commissioner,' Journal of Taxation - July 2004

'Estate of Stone: Successful Defense to an IRS § 2036(a) Attack,' Business Entities - March/April 2004

'Is Strangi a Strange Result or a Blueprint for Future IRS Successes,' Journal of Taxation - July 2003

'Final Minimum Distribution Regulations,' Journal of Taxation - August 2002

'Recent Valuation Cases,' Journal of Passthrough Entities - January/February 2002.

'EGTRRA Employee Benefit Changes,' ACTEC Law Journal - Spring 2002

'Recent Valuation Cases Thwart IRS' Attack on Family Limited Partnerships,' Journal of Passthrough Entities - September/October 2001

'Does the Church Case 'Bless' Family Limited Partnerships and LLCs?' Journal of Passthrough Entities - September/October 2000

'Limited Liability Companies in Virginia,' the Virginia Law Foundation (December 1995, revised periodically), co-author and former editor

'Valuation Rules Under Chapter 14,' the American Bar Association, Section of Real Property, Probate and Trust Law (November 1995)

'Advising the Elderly Client,' by Clark Boardman Callaghan (September 1992, revised semi-annually)

Admissions

State of Virginia, 1976

State of California, 2006

Education

University of Maryland, M.A.

University of Maryland, with high honors, Phi Kappa Sigma, Phi Beta Kappa, B.A.

University of Richmond School of Law, Gold Medal Recipient for Best Student in Graduating Class, Phi Alpha Delta, Omicron Delta Kappa, J.D.

Languages

English

Memberships

Bloomberg/BNA Estates, Gifts & Trusts Advisory Board

American Bar Association, Current Chair of the Chapter 14 Subcommittee of the Estate and Gift Taxes Committee of the ABA Section of Taxation

Emeritus member of the Board of Regents of the American College of Trust and Estate Counsel (ACTEC)

Former President of the American College of Trust and Estate Counsel (ACTEC)

American College of Trust and Estate Counsel (ACTEC) Fellow

Academician and Vice President of the International Academy of Estate and Trust Law

Heckerling Institute on Estate Planning, Advisory Committee

Rancho Santa Fe Foundation, Board of Directors & Professional Advisors Council Chair

American College of Employee Benefits Counsel, Charter Fellow

American Bar Foundation, Fellow

Virginia Law Foundation, Fellow

Virginia State Bar

Key dates

Year joined: 2014

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