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Jenny is a partner in the private client and tax team.

Her practice is focused on US and international estate and income tax planning, trusts and estates administration, family and closely-held business planning and charitable planning and exempt organizations.

She advises US individuals who own foreign assets on the manner in which such assets should be structured as well as their US tax compliance obligations. She routinely employs transfer tax mitigation techniques such as intentionally defective grantor trusts, grantor retained annuity trusts, irrevocable life insurance trusts, and family limited partnerships, among others.

Jenny regularly advises clients with the creation and administration of closely-held family businesses, from choice of entity issues, to the design and implementation of limited partnerships and limited liability companies, structuring tax-efficient wealth transfers and addressing income tax solutions arising from investments and operating businesses.

She also advises clients in planning and implementing charitable gifts including structuring such gifts through charitable remainder trusts and charitable lead trusts. She can also assist clients with the formation of private foundations and private operating foundations and advise such clients on issues that arise in the administration of such entities.

Jenny is a fellow in the American College of Trust and Estate Counsel (ACTEC) and is certified as a specialist in estate planning, trust, and probate law by the State Bar of California Board of Legal Specialization. She served on the Executive Committee of the Trusts and Estates Section of the California Lawyers Association, and was involved in the passing of the California Uniform Trust Decanting Act effective January 1, 2019.

Jenny has been ranked on Legal Week's Private Client Global Elite "Ones to Watch" lists since 2019.

Talks

- '*Trust protectors,*' Professional Fiduciary Association of California (PFAC) - January 11, 2023, co-presenter
- *'Charitable Planning,'* North County Estate Planning Council - December 6, 2022, co-presenter
- *'Taxes, Trusts and Tenders: What you need to know about your money to prepare for liquidity,'* TechGC Global Summit - November 4, 2021, presenter
- *'Qualified Small Business Stock,'* The American College of Trust and Estate Counsel (ACTEC) Virtual Fall Meeting - October 9, 2021, co-presenter
- '*Checklist 2020: Planning for any outcome*,' Withersworldwide webinar - October 6, 2020, co-presenter
- '*Looking Ahead: The power of Private Placement Life Insurance (PPLI)*,' Withersworldwide webinar - June 29, 2020, co-presenter
- *'Looking Ahead: Top 5 estate planning techniques during these uncertain times*,' Withersworldwide webinar - June 15, 2020, co-presenter
- *'To Decant or Not to Decant,'* Orange County Bar Association - March 11, 2020, co-presenter
- *'Decanting Trusts: How to Make it Work,'* ALI CLE audio webcast - January 29, 2020
- *'To Decant or Not to Decant,'* San Francisco Estate Planning Council - January 22, 2020, co-presenter
- *'To Decant or Not to Decant,'* USC Trust and Estate Conference, Los Angeles, California - November 22, 2019, co-presenter
- *'A Review and Analysis of the California Trust Decanting Act,'* 39th Annual Tax & Estate Planning Forum, San Diego - October 11, 2019, speaker
- *'Decanting in California,'* Orange Country Estate Planning Council - September 24, 2019, co-presenter
- *'Charitable Gifts of Real Estate,'* North County Estate Planning Council - September 3, 2019, speaker
- *'Decanting in California,'* North County Bar Association - August 14, 2019, speaker
- *'New California Uniform Decanting Act,'* STEP San Diego - April 16, 2019, speaker
- *'Decanting in California,'* Probate Attorneys of San Diego - February 28, 2019, speaker
- *'The New California Legislation on Decanting,'* North County Estate Planning Council - February 5, 2019, speaker
- *'Wine Not? California's New Decanting Act,'* First American Trust - February 5, 2019 and January 31, 2019, speaker
- *'Decanting 101: The New California Trust Decanting Act,'* California Lawyers Association, Trusts & Estates Section, 42nd Annual Fall Program, San Francisco, California - October 2018, speaker
- *'Gifts of Real Estate,'* Western Regional Planned Giving Conference, Costa Mesa, California - June 1, 2018, presenter
- *'Discoveries in Charitable Giving for Professional Advisors,'* Jewish Community Foundation, La Jolla, California - February 13, 2018, presenter
- *'All in the Family: Business Succession Planning,'* The Bar Association of San Francisco - December 2017, speaker
- *'Keeping it in the Family: Business Succession Planning for the Family Business,'* State Bar of California Estate & Gift Tax Conference, San Francisco, California - March 2017, speaker
- *'Top 12 Troubling Topics that Impact Trust Administration - What Every Planner Should Address,'* North County Estate Planning Council, Rancho Santa Fe, California - March 2017, speaker
- *'QTIPS: A Necessary Item in the Repertoire,'* State Bar of California Annual Tax Policy Conference - March 2017, speaker
- Continuing Education of Bar (CEB), Newport Beach, California - September 2016 (Topic: Post-Mortem Trust Administration)

- *'Current Developments,'* North County Estate Planning Council, Rancho Santa Fe, California - September 2016, presenter
- *'Current Developments,'* North County Estate Planning Council, Rancho Santa Fe, California - June 2016, presenter
- *'Current Developments,'* North County Estate Planning Council, Rancho Santa Fe, California - March 2016, presenter
- *'What Every Board Member Should Know About Charitable and Planned Giving,'* University of San Diego Nonprofit Governance Symposium, San Diego, California - December 2015, presenter
- *'Current Developments,'* North County Estate Planning Council, Del Mar, California - August 2015, presenter
- *'Estate Planning Year in Review,'* Continuing Education of Bar (CEB), San Diego, California - January 2015, presenter
- *'Current Developments,'* North County Estate Planning Council, Del Mar, California - December 2014, presenter
- *'Current Developments,'* North County Estate Planning Council, Del Mar, California - August 2014, presenter
- *'Drafting and Designing Revocable Trusts in California,'* Mentor Legal Drafting Courses, San Diego, California - November 2011, presenter
- *'Current Developments in Planned Giving and Wealth Preservation,'* Jewish Community Foundation Charitable Giving Series - April 2011, presenter
- *'Benefiting the Old Globe and Benefiting You and Your Family - Retained Income Streams Through CRTs, Pooled Income Funds and Gift Annuities,'* Old Globe Planned Giving Seminar, San Diego - October 2010, presenter
- Taxation Section of the State Bar of California Annual Washington D.C. Delegation, 2007 - Delegate
- *'IRAs and Trusts; To Trust or Not to Trust,'* Annual Meeting of The California Tax Bar & California Tax Policy Conference, San Diego - November 2007, speaker

External publications

'A Brief Overview of the California Uniform Trust Decanting Act,' The Daily Journal, May 1, 2019, co-author

'Wine Not? The New California Trust Decanting Act,' California Trusts and Estates Quarterly, Vol. 25 Issue 1 - 2019, co-author

'Less estate tax planning may be better for longer-living rich,' Bloomberg Tax's Daily Tax Report, April 24, 2019 - quoted

'How the new federal and New York estate tax exemption could affect your estate plan,' Withers article, January 2018, co-author

'How the new federal and Connecticut estate and gift tax exemption could affect your estate plan,' Withers article, January 2018 - co-author

'How donors, advisors, and grantees of donor advised funds may be impacted by a recent IRS notice,' Withersworldwide.com, January 19, 2018 - co-author

California Trusts and Estate Quarterly, Volume 22, Issue 3, 2016 - Managing editor

California Trusts and Estate Quarterly, Volume 22, Issue 1, 2016 - Managing editor

'Considerations Related to the Operation or Reorganization of a Business by a Trustee During Administration', Trusts and Estates Quarterly Article Author, Volume 21 Issue 1, 2015 - co-author

California Trusts and Estate Quarterly, Volume 20, Issue 2, 2014 - Assistant editor

'Proposal to Provide Clear Rules Applicable to Trusts Named as Remainder Beneficiaries of IRAs', California Tax Lawyer, Volume 16, Number 3, Summer 2007 - co-author

Admissions

California, 2007

New York, 2008

Connecticut, 2008

Education

University of California - San Diego, B.A., cum laude

University of San Diego School of Law, J.D.

University of San Diego School of Law, LL.M

Languages

English

Memberships

American College of Trust and Estate Counsel (ACTEC) Fellow

San Diego Jewish Community Foundation Professional Advisor Counsel (2013 - Present)

San Diego County Bar Association, Trusts and Estates Section and Probate Law Section

American Bar Association, Real Property, Probate and Trust Section and Tax Section

State Bar of California, Trusts and Estates Section and Tax Section

State Bar of New York

State Bar of Connecticut

Rancho Santa Fe Literary Society

Executive Committee of the Trusts and Estates Section of the California Lawyers Association Vice-Chair, Estate Planning Subcommittee (2013 - 2019)

California Trusts and Estates Quarterly Co-Editor in Chief (2017-2018)

California Trusts and Estates Quarterly Executive Editor (2016-2017)

Congregation Beth Israel of San Diego Board of Directors (2011- 2017)

Congregation Beth Israel of San Diego Executive Committee (2013 - 2015)

Congregation Beth Israel of San Diego Development Committee (2014 - 2015) - Former Chair

Anti-Defamation League Civil Rights Committee - San Diego Chapter (2014)

Anti-Defamation League Glass Leadership Program - San Diego Chapter (2012 - 2013)

American Bar Association Task Force which Submitted Comments to the IRS on Form 8939 (Allocation of Increase in Basis for Property Acquired From a Decedent), 2011

Key dates

Year joined: 2017
Year became partner: 2017

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