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Rhonda Crandall

Shareholder

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Ms. Crandall is a shareholder of the firm. Her practice emphasizes tax law, estate planning, trust and probate administration, tax-exempt organizations, and business transactions.

Practice Groups

- Estate Planning & Administration
- Estates & Trusts Litigation
- Finance/Corporate & Securities
- Transactional Tax Planning & Tax Controversy

Education

Ms. Crandall received her B.A., with honors, from Washington University in St. Louis in 1995. She earned her law degree, *cum laude*, from Harvard Law School in 1999, where she served as an Executive Editor of the *Harvard Journal of Law & Public Policy*. She received her LL.M. in Taxation, *cum laude*, from the University of San Diego in 2001, where she was a Graduate Law Merit Scholar and recipient of the Judge Theodore Tannenwald, Jr. Award.

Representative Matters

- Advises clients regarding the local, state, federal and international tax consequences of a wide range of estate planning and business transactions
- Assists individuals and families in designing and implementing appropriate estate plans, utilizing living trusts, wills, advanced health care directives, financial powers of attorney, irrevocable gift and life insurance trusts, charitable trusts, special needs trusts, qualified personal residence trusts, grantor retained annuity trusts, family limited partnerships and limited liability companies
- Represents trustees and executors during the administration of trusts and probate estates
- Advises beneficiaries of trusts and estates with respect to their rights
- Represents entities and individuals in a wide variety of tax matters, including appealing income, gift and estate, and sales tax assessments and obtaining private letter rulings, before governmental entities such as the Internal Revenue Service, California State Board of Equalization, and California Franchise Tax Board
- Forms nonprofit organizations, including public charities and private foundations; obtains Federal and California tax-exempt status rulings for such organizations; and provides guidance on the operation of such organizations
- Represents clients in structuring and implementing tax-deferred Section 1031 exchanges of real property and personal property, including airplanes and works of art; past exchanges have included reverse and build-to-suit exchanges and multi-asset exchanges involving properties valued in excess of $100 million
- Counsels established and emerging companies regarding entity formation and governance, contracts, mergers and acquisitions, and tax issues
- Represents companies in structuring tax-free reorganizations

Professional Affiliations & Admissions

- State Bar of California (Taxation and Estate Planning, Trust and Probate Law Sections)
- San Diego County Bar Association (Taxation Law and Estate Planning, Trust and Probate Law Sections)
- United States Tax Court

Publications & Speaking Engagements

- Lecturer on Estate and Gift Taxation for University of San Diego School of Law Summer Tax Institute
- Speaker on 1031 Exchanges for La Jolla Estate Planning, Trust & Probate Section

Professional Awards & Honors

- Lawyer of the Year in San Diego in Employee Benefits (ERISA) Law, *Best Lawyers in America* (2013)
- Listed in all editions of *Best Lawyers in America*