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Margaret R. Roisman

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Margaret R. Roisman is a partner at Roisman Henel, LLP. She is a Fellow of the American College of Trusts & Estates Counsel (ACTEC) and is certified by the California State Bar Board of Legal Specialization as a specialist in estate planning, trust and probate law. Each year since 2004, she has been selected by her peers as one of Northern California's "Super Lawyers." She has also been named as one of the Top 100 Lawyers in Northern California from 2005 through 2011, and as one of the Top 50 Women Lawyers in Northern California from 2005 through 2013. In addition, Margaret has been selected by her peers for inclusion in the 20th, 21st, and 22nd Editions of *The Best Lawyers in America* in the practice area of Trusts and Estates.

Margaret has over 30 years of experience in providing sophisticated estate planning services to clients with a wide range of family and financial circumstances. Her practice also includes representation of surviving spouses, trustees, and executors for the administration of revocable trusts and probate estates.

Professional Background:

Roisman Henel LLP, Partner, May 2002 to present

Crosby, Heafey, Roach & May PC, Director (Partner) 1990 to 2002, Associate 1982-1989

Certified Specialist, Estate Planning, Trust and Probate Law, The State Bar of California Board of Legal Specialization 1992 to present

American College of Trusts & Estates Counsel (ACTEC) 2005 to present

Education:

University of California at Berkeley, Boalt Hall School of Law, J.D., 1982. Associate Editor, *California Law Review,* 1981-1982. Order of the Coif

Harvard University School of Education, 1968-1969

Oberlin College, B.A., *magna cum laude,* 1967. Phi Beta Kappa

Our Attorneys:

- Margaret R. Roisman
- Carolyn E. Henel
- Anne Bruner Nash
- Agnieszka K. Adams
- Brandy L. DeOrnellas

Rated By Super Lawyers
Margaret R. Roisman
10 YEARS

Rated By Super Lawyers
TOP 50
Women Northern California
SuperLawyers.com

Rated By Super Lawyers
TOP 100
Northern California
SuperLawyers.com

Best Lawyers®
LINKING LAWYERS AND CLIENTS WORLDWIDE

Avvo Rating
10.0
Top Attorney
Estate Planning
Trusts
Probate

Estate Planning:

Margaret advises individuals from a wide variety of backgrounds regarding sophisticated (or simple) estate-planning techniques, and implements plans using appropriate documents and transfers, including:

- Trusts for children and other beneficiaries to provide for management, care, and flexibility in tax planning
- Generation-skipping transfer trusts ("dynasty" trusts)
- Charitable remainder trusts (CRT)
- Charitable lead trusts (CLT)
- Life insurance trusts (ILIT)
- Family limited partnerships and limited liability companies (FLP and LLC)
- Qualified personal residence trusts (QPRT)
- Sales to intentionally defective grantor trusts
- Grantor retained annuity trusts (GRAT)
- Qualified domestic trusts for non-citizen spouses (QDOT)
- Special needs trusts (SNT)
- Intra-family loan transactions

Trust and Probate Administration:

Margaret advises trustees, executors, and beneficiaries regarding the administration of decedents' estates and trusts, including:

- Preparation of estate tax returns
- Post-mortem tax planning and preparing disclaimers
- Court proceedings for probate estates and trusts
- Advice to trustees on death of a settlor and for continuing trusts
- Allocation of assets to trusts and beneficiaries, and documentation of transfers

Professional and Civic Memberships:

American College of Trusts & Estates Counsel (ACTEC), Fellow, 2005 to present

State Bar of California: Trusts & Estates Section, 1983 to present

State Bar of California, Trusts & Estates Section Executive Committee, 2010 to 2011

East Bay Trusts & Estates Lawyers, 2010 to present

Alameda County Bar Association: Trusts and Estates Section, 1990 to 2010:

- Chair 2006
- Vice-Chair 2004 to 2005
- Secretary 2003
- Treasurer 2002
- Chair, Estate Planning Committee 2000 to 2001
- Vice-Chair, Estate Planning Committee 1996 to 1999

Estate Planning Council of the East Bay, 1983 to 2011:

- Member, Board of Directors, 2003 to 2006

Women Lawyers of Alameda County, 1984 to 2011

American Bar Association: Section on Real Property, Probate and Trust Law, 1983 to 2005

Asian Pacific Fund, Professional Advisory Committee, 2001 to 2011

Oakland Public Library Foundation, Board of Directors, 2003 to 2005

Family Service of the East Bay, Board member, 1984 to 1990, 1994 to 1996

Task Force on Public Interest Law, Boalt Hall School of Law, U. C. Berkeley 1994 to 1995

Written Contributions:

Author, "Planning Multi-Generational Trusts with the Client," *California Trusts & Estates Quarterly,* Vol. 10, Issue 4, Winter 2004: 5-16

Author, Chap. 19, "Accounting, Report, and Final Distribution," *California Decedent Estate Practice,* CEB (May 2004) plus May 2005 update

Consultant, *Drafting California Revocable Living Trusts* (4th Ed.), CEB, 2003

Co-Author, *Funding a Revocable Trust,* CEB Action Guide, 1993, and Update, 1995

Consultant, *Drafting California Revocable Living Trusts* (3rd Ed.), CEB, 1994

Presentations:

6/9/10 "Appointing Successor Trustees: Who, When, and How," East Bay Trusts and Estates Lawyers Spring Symposium, Oakland

9/28/04 "Appointing Successor Trustees: Who, When, and How," ACBA Trusts and Estates Section, Trust Committee, Oakland

12/12/03 (San Francisco) 11/21/03 (Sacramento), Panel member, CEB "Planning, Drafting and Administering Multigenerational (Dynasty) Trusts (Advanced Course of Study)"

8/13/03 "Planning Multi-Generational Trusts" (Part 1), 10/08/03 "Drafting Multi-Generational Trusts" (Part 2), ACBA Trusts and Estates Section, Estate Planning Committee, Oakland

6/26/03, 10/10/02 "Basics of Estate Planning," East Bay Regional Parks Foundation, Oakland

7/12/01 "The New Tax Act. . . Does It Spell Relief?" Panelist, U.S. Trust, Claremont Hotel, Oakland

6/26/01 "Estate Planning Basics," Resourceful Women, Presidio, San Francisco

4/21/01 "Estate Planning for the Single, the Married, and those in Alternative Relationships," (all-day seminar) KPFA Radio, Berkeley

7/12/00 "Planning and Drafting in the Face of Uncertain Tax Law," ACBA Estate Planning, Trust and Probate Section, Estate Planning Committee, Oakland

5/26/99 “Complete Planner Seminar” (charitable planning), Panelist, Leave a Legacy, Oakland

7/22/97 “Using Family Limited Partnerships in Estate Planning,” ACBA Estate Planning, Trust and Probate Section, Estate Planning Committee, Oakland

4/18/96 “Is a Family Limited Partnership Right for Your Client?” Ninth Annual East Bay Trust Forum, Northern Trust Bank and the ACBA Estate Planning, Trust & Probate Section, Oakland

10/24/95 “Estate Planning Using a Family Limited Partnership,” Panel for Holy Names College Luncheon, Oakland

5/17/95 “Irrevocable Life Insurance Trusts,” American Benefit Institute, Westin Hotel, Millbrae

2/22/95 “Succession Planning with Life Insurance Trusts,” The Directors’ Roundtable Family Wealth Planning Seminar, Santa Clara

1/18/95 “Planning with Life Insurance,” Oakland East Bay Association of Life Underwriters, Oakland

9/17/94 “Estate Planning Seminar with a Focus on Wills and Living Trusts,” (all-day seminar) KPFA Radio, Berkeley

4/17/91 “Fundamentals of Estate Planning,” CEB, San Francisco

6/19-20/85 and 6/29/85 “How to Draft Wills,” CEB, Oakland and San Francisco