



BRANDON LEE SPIVACK

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Brandon Lee Spivack specializes in tax and estate planning. He has significant experience assisting clients with trust administration and probate procedures. Brandon develops business succession plans, executes estate freezes, and addresses a variety of income tax, transfer tax, and property tax issues. Brandon drafts sophisticated estate plans incorporating advanced techniques, such as intentional trusts, charitable trusts, and qualified personal residence trusts.

Brandon received his Juris Doctor from the University of Miami School of Law, cum laude; and received his LL.M. degree from the Heckerling Graduate Program in Tax and Estate Planning at the University of Miami School of Law. He has a B. A. in English and minor in Business Law, from the University of Miami. Brandon is admitted to both the State Bar of California and the State Bar of Florida. Brandon is a Certified Specialist in Estate Planning, Trust, and Probate Law by the California State Bar, Board of Legal Specialization.

Prior to joining Hartog, Baer & Hand, Brandon practiced at an established law firm in Southern California. He is affiliated with the East Bay Trusts and Estates Lawyers organization and a member of the Contra Costa County Bar Association. Brandon authored several articles relating to tax and estate planning, as well as lectured on these topics for various organizations, including the National Business Institute and the University of California, Berkeley Extension program.

PRIOR PROFESSIONAL EXPERIENCE

- **Hartog, Baer & Hand APC**, Orinda, CA
Associate Attorney
[April 2018 – February 2020]
Counsel clients with taxable estates; Prepare tax filings, including IRS Form 706 and 709; File requests for Private Letter Rulings; Advise clients during IRS examinations.
- **Gresham Savage Nolan & Tilden, PC**, San Bernardino, CA
Associate Attorney
[November 2014 – March 2018]
Drafted comprehensive estate plans that utilize sophisticated tax tools, such as QPRT's, IDGT's, CRT's, and GST exemption allocation; Assisted with tax and business succession planning; Facilitated trust administration and probate matters.

PROFESSIONAL EXPERIENCE (CONT'D)

- **Brandon Lee Spivack, J.D., LL.M.**, San Diego, CA
Sole Practitioner
[January 2014 – October 2014]
Operated as a solo practitioner preparing complete estate plans for clients; Advised clients on choice of entity questions and prepared the requisite filings to form a new business organization such as LLC's, S-Corps, and LLP's.
- **Law Offices of Donnasue Smith Ortiz**, Rancho Cucamonga, CA
Associate Attorney
[October 2013 – October 2014]
Assisted in probate matters by drafting various petitions and attending all related hearings; Prepared trial briefs and discovery requests in anticipation of litigation.
- **Anglin Flewelling Rasmussen & Trytten**, Pasadena, CA
Contract Attorney
[August 2013 – September 2013]
Researched tax law changes to qualified plans, including IRC sections 401, 408, and 408A; Updated firm materials to include new planning strategies/considerations following changes in tax law.
- **ACLU of Florida**, Miami, FL
University of Miami Legal Corps Fellow
[April 2012 – July 2012]
Drafted legal documents for pending litigation on issues related to the Fourth and Fifth Amendments; Researched potential claims and offered professional opinion on legal strategy.
- **Florida Eleventh Judicial Circuit**, Miami, FL
Judicial Intern
[February 2011 – May 2011]
Researched foreclosure issues; Attended court proceedings and assisted staff with clerical tasks.
- **Professor Stephen Urice**, Coral Gables, FL
Research Assistant
[January 2011]
Researched and drafted legal memorandum of law on issues related to I.R.C. § 501(c)(3).
- **Public Defender of Miami-Dade County**, Miami, FL
Legal Extern
[May 2010 – December 2010]
Researched and drafted motions in limine and other filings; Attended court proceedings and assisted attorneys with trial preparation including *voir dire*.

EDUCATION

- **University of Miami School of Law**; LL.M. (2013)
Heckerling Graduate Program in Estate Planning
- **University of Miami School of Law**; J.D., *cum laude* (2011)
Dean's Certificate of Achievement in Ethics & Professional Responsibility; Fellow of the Center for Ethics & Public Service
- **University of Miami**, B.A., English with a minor in Business Law (2007)

PRESENTATIONS

- **Tax Strategies and Implications When Settling a Trust or Estate Dispute**, Marin County Bar Association, April 2019
- **Highlights of the 2017 Tax Act**, Appraisal Institute, November 2018
- **Planning for Incapacity**, University of California, Berkeley Extension Course, October 2018
- **Tax Deductions with Trusts**, National Business Institute, June 2018
- **Post-Mortem Planning, Trust Administration, and Tax Hurdles**, National Business Institute, January 2018

PUBLICATIONS

- **Best Practices for Trust Funding**, California Lawyer, September 2016
- **Death and Taxes**, Riverside Lawyer, April 2016

ADMISSIONS AND COURTS

- California State Bar (283604)
- Florida State Bar (92067)

AWARDS

- California State Bar, Board of Legal Specialization Certified Specialist: Estate Planning, Trust & Probate Law
- 2020 and 2019 Super Lawyer's Northern California Rising Stars