

# **Michael V. Vollmer**

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

## **PERSONAL HISTORY AND PROFESSIONAL QUALIFICATIONS**

(2020)

**EMPLOYMENT EXPERIENCE: LEGAL - Certified Specialist, Estate Planning, Trust and Probate Law, The State Bar of California Board of Legal Specialization.** Primary emphasis at all times has been in estate planning, probate law, trust administration, and federal and California gift tax, death tax, income tax, and real property tax law. Consults on business buy-sell agreements because of their impact on estate planning.

1. Present: Sole Practitioner 1983 to present.
2. Former: Partner in law partnership of Westover & Vollmer from March 9, 1981 to December 31, 1982.
3. Former: Associate with law firm of Drummy Garrett King & Harrison, Newport Beach, California from March 28, 1979 to March 9, 1981.
4. Former: Associate with law firm of Gibson, Dunn & Crutcher in Los Angeles and Newport Beach, California, from graduation from law school in June 1972 to March 28, 1979.

### **PROFESSIONAL ASSOCIATIONS**

1. **American Bar Association** (Member, Real Property, Probate and Trust Law Section).
2. **State Bar of California:**
  - a. Member and **Certified Specialist, Estate Planning, Trust and Probate Law, The State Bar of California Board of Legal Specialization.**
  - b. 1993-1994 **Chair**, 1992-1993 Vice-Chair, 1988-1991 **Executive Committee** Member, 1992 and 1994-1997 Advisor, **of the Estate Planning, Trust and Probate Law Section.**
  - c. 1990-1991 Editor of Estate Planning, Trust and Probate Law Section Newsletter (predecessor to the California Trusts and Estates Quarterly).
  - d. 1992 chair and 1988-1989 vice-chair of Estate Planning Subcommittee; 1988-1991 chair of Statutory Will Revision Committee; 1987-1989 member of Law Revision Commission Study Team #1; 1986 member of Law Revision Commission Study Team #2; member of committee to study and draft legislation on Creditors Rights Against Trusts.
3. **Orange County Bar Association** (1984 Director; Member and 1980 **Chairman**, 1979 Vice-Chairman, and 1978 Secretary of the **Estate Planning, Probate and Trust Law Section**).
4. **American College of Trust and Estate Counsel** (Fellow); member of California State Membership Committee (1996 to 2019).
5. **Advisory Board, UCLA-CEB Estate Planning Institute** (Member 1997 to present).

6. **Planning Committee, University of Southern California Probate & Trust Conference** (Member 1997 to present).
7. **Orange Coast Estate Planning Council** (1991 President; 1990 1st Vice President; and 1989 Secretary, 1988 Treasurer, 1985-1989 Director of predecessor entity Orange County Estate Planning Council; member of predecessor entity Newport Beach-Irvine Estate Planning Council).
8. **552 Club** (1981-1982 Chairman of Tax and Estate Planning Committee; 1987-1988 member Endowment Committee and Council) of Hoag Memorial Hospital Presbyterian.
9. **Huntington Beach Art Center Foundation** (1990 Director).
10. **California Continuing Education of the Bar** (moderator or author or lecturer for various panels).

#### **STATE AND FEDERAL COURT ADMISSIONS**

1. Supreme Court of the State of California, 12-14-72.
2. United States District Court (Central District of California) 8-14-73.
3. United States Tax Court, 1-19-77.

#### **TEACHING POSITIONS**

1991 adjunct professor of Estate and Gift Taxation at Golden Gate University Graduate School of Taxation, Irvine, California campus.

#### **LECTURES, PANELS AND PUBLICATIONS**

1. Speaker and author, "Immediate and practical planning for 2020, and what may change after the federal elections" (plus a review of 2019 federal and California trust and estate legislation and cases), Orange County Bar Association Joint Section Meeting of the Trust and Estates, Elder Law, and Conservatorship, Guardianship and Protective Proceedings Sections, January 8, 2020.
2. Speaker and author, "California's New Decanting Statute: Can we use it? Should we use it? Will we use it? And what then?" (plus a review of 2018 trust and estate legislation and cases), Orange County Bar Association Joint Section Meeting of the Trust and Estates, Elder Law, and Conservatorship, Guardianship and Protective Proceedings Sections, January 9, 2019.
3. Speaker and author, "Estate Planning Under the New Federal Tax Act: Now You See It, Now You Don't" (plus a review of 2017 trust and estate legislation and cases), Orange County Bar Association Joint Section Meeting of the Trust and Estates, Elder Law, and Conservatorship, Guardianship and Protective Proceedings Sections, January 10, 2018.
4. Speaker and author, "Whence We Come, and Whither We Goest" (a review of 2016 trust and estate legislation and cases; a summary of 2017 proposed changes by President Elect Trump and Congress; and how we might draft flexible estate plans in the meantime), Orange County Bar Association Trust and Estates Section, January 2017.
5. Speaker and author, "What Did We Learn in 2015? What Can We Use in 2016? A Review of Our Most Recent Year's Trust and Estates Legislation and Cases", Orange County Bar Association Trust and Estates Section, January 13, 2016.
6. Speaker and author, "Some Things Old Are Now Quite New – What Should We Do?" (plus a

- review of our most recent year's trust and estate legislation and cases), Orange County Bar Association Trust and Estates Section, January 14, 2015.
7. Speaker and author, "Estate Planning in 2014: DSUEA Does Not Mean SIMPLE (plus a review of our most recent year's trust and estate legislation and cases)", Orange County Bar Association Trust and Estates Section, January 8, 2014.
  8. Speaker and author, "Is Doomsday Here? - What Was, Is, and May Be (plus a quick review of our most recent year's trust and estate legislation and cases)", Orange County Bar Association Trust and Estates Section, January 9, 2013.
  9. Author, "Flexible Disclaimer Trust Planning In An Uncertain Estate Tax Environment", Cal Tax Network, a newsletter of the Tax Procedure and Litigation Committee of the Taxation Section of the State Bar of California, January 2012.
  10. Speaker and author, "2011 Legislative and Selected Case Updates; Flexible Drafting in Uncertain Times", Orange County Bar Association Trust and Estates Section, January 11, 2012.
  11. Speaker and author, "Legislative and Selected Case Updates", including the Tax Reform Act of 2010 and its Impact on Existing and Future Estate Plans, Orange County Bar Association Trust and Estates Section, January 12, 2011.
  12. Speaker and author, "Legislative and Selected Case Updates for the Calendar Year 2009", Orange County Bar Association Trust and Estates Section, January 2010.
  13. Author, "Mike's Minutiae", a quarterly column in the California Trusts and Estates Quarterly (formerly the Estate Planning, Trust and Probate News), published by the Estate Planning, Trust and Probate Law Section of the State Bar of California.
  14. Speaker and author, "Recent Trends and Current Developments for the Trust and Estates Practitioner", Orange County Bar Association Trust and Estates Section, September 20, 2006.
  15. Speaker and author, "Avoiding Formal Probate Administration", USC Law School 2002 Probate and Trust Conference, November 15, 2002.
  16. Speaker and author, "Powers of Attorney for Health, Wealth, and a Changing World", September 2001 Twenty-First Annual Southern California Tax & Estate Planning Forum.
  17. Panelist, "Estate and Trust Litigation 2001" (April 2001); "Trusts 2000: New Legislation, Administration, Litigation" (March 2000); Estate and Trust Litigation (March 1999 and June 1997), The Rutter Group .
  18. Speaker and author, "Ethics in Estate Planning: The Sword-Shield Dichotomy", October 21, 1999 Nineteenth Annual Southern California Tax & Estate Planning Forum.
  19. Panelist, "Antidotes for Estate Planning Scams, Botched Trusts and Other Disasters", California Continuing Education of the Bar (March 1998).
  20. Panelist and author of outline, "Advising the Individual, Non-Professional Trustee: Practical and Ethical Considerations", Orange County Bar Association Estate Planning, Probate and Trust Law Section Second Annual Fall Estate and Trust Program (September, 1997).
  21. Panelist, "Estate and Trust Litigation", The Rutter Group (June 1997 and March 1999).
  22. Speaker, "Proposal for Informal Administration of Estates Act - What is Proposed, and What it Will (and Won't) Do", Orange County Bar Association Estate Planning, Probate and Trust Law Section (January 1996).

23. Panelist, "Recent Developments in Estate Planning and Administration", California Continuing Education of the Bar (January 1996).
24. Panelist, "Recent Developments in Estate Planning and Administration", California Continuing Education of the Bar (March 1995).
25. Author and Lecturer, "Legislated Ethics: Comply or Die (Legislated Ethics in California and Beyond)", 14th Annual Southern California Tax & Estate Planning Forum, October 1994.
26. Author, "Legislated Ethics: What You Don't Know About Assembly Bill 21) Will Hurt You", October 1993 Estate Planning, Trust and Probate News, published by the Estate Planning, Trust and Probate Law Section of the State Bar of California.
27. Speaker, Management and Computers Now seminar, and co-author of "What You Need to Know to Use Your Computer", Estate Planning, Trust and Probate Law Section of the State Bar of California (March 1993).
28. Author, "The New California Statutory Will", Estate Planning, Trust and Probate News (February 1992).
29. Speaker, Management and Computers Now seminar, and author of "The Basics of Getting Started With Computers", Estate Planning, Trust and Probate Law Section of the State Bar of California (February 1992).
30. Panelist, "Recent Developments in Estate Planning and Administration", and author of chapter on "Lifetime Funding Considerations in Administering Revocable Trusts", California Continuing Education of the Bar (March 1991).
31. Panelist, "Recent Developments in Estate Planning and Administration", California Continuing Education of the Bar (January 1990).
32. Speaker, "The Qualified Domestic Trust For An Alien Spouse", Orange Coast Estate Planning Council, January 23, 1990.
33. Lecturer and contributing author, "Drafting Solutions to the 1989 Changes in the California Probate Code", Thirteenth Annual Program of the Estate Planning, Trust and Probate Law Section of the State Bar of California (September 1989).
34. Lecturer, "Notice to Creditors Problems and Currently Pending Legislation Affecting the Estate Planning and Probate Practice", Orange County Probate Paralegal Association (January 24, 1989).
35. Panelist and contributing author, "Using California Trusts", California Continuing Education of the Bar (September 1988).
36. Lecturer and author, "Estate Planning for Qualified Plan Benefits", Orange County Bar Association 1988 Probate Clinic (August 26, 1988).
37. Author and lecturer "Administration of Revocable Trusts", May 1988 UCLA-CEB Estate Planning Institute.
38. Author and lecturer "Living Trusts: Funding and Medi-Cal Protection Issues", May 1987 Orange County Paralegal Association Educational Conference.
39. Panelist, "Income Taxation of Trusts and Estates After the 1986 Tax Reform Act", California Continuing Education of the Bar (October and November 1986).
40. Panelist and contributing author, "Revocable Trusts -

- Drafting, Implementing and Administering", California Continuing Education of the Bar (June 1986).
41. Author and Lecturer, "Living and Dying With Grantor Trusts: An Analysis of Funding Considerations" - Ninth Annual Program of the Estate Planning, Trust and Probate Law Section of the State Bar of California (September 1985).
  42. Panelist, "Recent Developments in Estate Planning and Administration", California Continuing Education of the Bar (January 1985).
  43. Author and Speaker, "Legislation Affecting the California Probate Code, and the Tax Reform Act of 1984", Orange County Bar Association Estate Planning, Probate and Trust Law Section 1984 Probate Clinic (August 1984).
  44. Panelist, "Impact of California's Probate Code Reform", California Continuing Education of the Bar (January 1984).
  45. Panelist, "Conservatorships, Guardianships, and Other Devices for Handling Incapacity", California Continuing Education of the Bar (March 1983).
  46. Moderator and Panelist, "Joint Ownership of Marital and Non-Marital Property", California Continuing Education of the Bar (January 1982).
  47. Panelist, "Estate Planning Under the Economic Recovery Tax Act of 1981", Newport Beach-Irvine Estate Planning Council (October 20, 1981).
  48. Lecturer at various estate planning and tax seminars for the 552 Club of Hoag Memorial Hospital Presbyterian (1980-1983).
  49. Panelist, "How to Draft Wills", California Continuing Education of the Bar (June 1980).
  50. Panelist, "Valuing Assets for Estate Planning Purposes", California Continuing Education of the Bar (May 1980).
  51. Author, "Proposition 13, Revised and Revisited (An Analysis of AB 1488)", Orange County Bar Journal (Winter 1979).
  52. Panelist and co-draftsman, "Death Taxes: Completing the Forms and Computing the Taxes", California Continuing Education of the Bar (June 1979).
  53. Panelist, "Joint Ownership - Marital and Nonmarital Property", California Continuing Education of the Bar (September 1978).
  54. Speaker, "First Participatory Probate Clinic", a joint effort of the Orange County Bar Association and Pepperdine University School of Law (June 1978).
  55. Panelist, "Wills, Taxes and Trusts", an Orange County Bar Association service to the general public (1978, 1979).
  56. Speaker and draftsman, "Selected Problems in Substantive Probate Law", Orange County Bar Association Super Saturday Seminars (October 1977, January 1981).
  57. Speaker and draftsman, "Estate Planning Workshop", University of California at Los Angeles Extension Department of Society and Culture (1977, 1979).
  58. Panelist and draftsman, "1976 Legislative Changes to the California Probate Code and Other Miscellaneous Codes Affecting Probate Matters", Orange County Bar Association Estate Planning, Probate and Trust Law Section (April 1977).
  59. Panelist, "The Estate Planning Implications of the Tax Reform Act of 1976", Orange County

Estate Planning Council (November 1976).

60. Moderator or author or lecturer for California Continuing Education of the Bar panels.

**EDUCATION: LEGAL**

Loyola University School of Law, Los Angeles. Received Juris Doctor, cum laude, June 1972.

Academic honors: Dean's List, all years.

Law Review, 1970-1971.

Student Activities: St. Thomas More Law Society (Honorary).

Phi Alpha Delta Law Fraternity.

Publications: "The Extraordinary Majority Rule in Municipal Bonding",  
Casenote, 4 Loyola University of Los Angeles Law Review.

**EDUCATION: UNDERGRADUATE**

University of California at Los Angeles. Received Bachelor of Arts Degree on December 17, 1966. Major: Political Science.

**MILITARY SERVICE: UNITED STATES ARMY**

Active Duty from January 1967 to August 1969. Honorable Discharge.

Rank: First Lieutenant, Signal Corps.

Assignments and Awards:

1. Republic of Vietnam: Platoon Leader and Officer-in-Charge, Dial Telephone Exchange; limited trial and defense counsel work for Special Courts Martial; Army Commendation Medal.

2. Fort Huachuca, Arizona: Radio Platoon Leader and Officer-in-Charge, Non-Commissioned Officer School.

3. Fort Gordon, Georgia (Officer Candidate School): Distinguished Military Graduate, Honor Graduate.