



## Nancy Howard

Special Counsel

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### PRACTICE AREAS

- Tax

### INDUSTRIES

- Not-for-Profit

### OVERVIEW

Nancy Howard is special counsel in the Tax and Estate Planning Practice Group in the firm's Los Angeles office.

### Areas of Practice

Ms. Howard specializes in estate planning and estate administration where she works with clients to plan and implement strategies to transfer family wealth and accomplish personal goals in a tax efficient manner. Ms. Howard also has extensive experience representing clients in general corporate and real estate matters, with special expertise in partnership taxation. She assists clients to create corporations, partnerships and limited liability companies for real estate and other businesses.

### EDUCATION

- J.D., Stanford University, 1977
- B.A., Stanford University, 1973

### ADMISSIONS

- California

### HONORS

- Fellow, American College of Trust and Estate Counsel
- Best Lawyers in America, 2008, 2009, 2010, 2011, 2012
- Southern California Super Lawyer, 2008, 2009, 2010, 2011, 2012

### MEMBERSHIPS

- Member, Executive Committee, Trusts & Estates Section, State Bar of California
- Director, Rotary Club of Los Angeles, 1998-2000, Director and Secretary from 2001 - 2002
- Director, Child Victims in Court Partnership, 1997-2008
- Treasurer, Friends of Third Street School, 1991-1998
- Trustee, Friends of the Junior Arts Center, 1988-1994
- Board of Governors, Women Lawyers' Association of Los Angeles, 1985-1988

### ARTICLES

*Pre-Mortem Planning for Post-Mortem Income Tax Issues*, U.S.C. Tax Inst., (2003).

*Estate Planning by the Numbers: Starting Up the Mountain*, 50 U.S.C. Tax Inst., Ch. 15 (1998)(co-author).

*Using Revocable Trust During Client's Lifetime (Chapter 2), Postmortem Advantages and Disadvantages (Chapter 3)*, Drafting California Revocable Living Trusts, 3rd ed., CEB (1994).

*Real and Apparent Differences Between Employee and Partner/Sole Proprietor Compensation*, 45 U.S.C. Tax Inst., Ch. 5 (1993)(co-author).

*The Mathematics of Estate Planning and Estate Freezing*, Estate Tax Freeze: Tools and Techniques, D. Freeman, ed. (1989)(co-author).

*Planning the Irrevocable Trust (Chapter 2)*, Drafting California Irrevocable Living Trusts, 2nd ed., CEB (1988).

### **HISPANIC/LATINO NEWSLETTER**

- Enfoque Latino - Fall 2008

### **SPEECHES**

- Adjunct Professor, USC Law Center, Partnership Taxation, 1995
- Lecturer on estate planning and taxation topics.