



## James L. Deeringer Of Counsel

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### Practice Areas

Trust & Estate Litigation | Wealth Transfer

Jim Deeringer is one of Northern California's premier trust and estate litigation attorneys. With more than 35 years of practice, he has handled hundreds of planning, administration, and litigation matters involving estates ranging from the relatively small to over \$100 million in value.

Jim has helped many clients implement [estate planning](#), [transfer tax planning](#), and business succession planning of the most sophisticated order. As part of this effort, he utilizes diverse techniques and planning tools, including grantor-retained annuity trusts, sales to intentionally defective grantor trusts, qualified personal residence trusts, charitable remainder and lead trusts, private foundations, multi-generational "dynasty" trusts, buy-sell agreements, and split-dollar agreements. In addition, Jim frequently helps clients form limited partnerships or limited liability companies in order to enhance the effectiveness of certain of these planning techniques. Jim also brings extensive knowledge and experience to the often difficult task of integrating retirement planning—and, in particular, designation of retirement plan beneficiaries—with estate and tax planning.

Jim also has extensive experience administering unusually complex estates. He has administered numerous estates that involved such tasks as obtaining court interpretation of instrument provisions; accounting for specifically devised real property, securities, and business interests; calculating estate tax and facilitating IRS audits, where necessary; apportioning estate tax among beneficiaries; and resolving conflicts among and between beneficiaries and fiduciaries.

An area of special expertise for Jim is drafting and administering unitrusts, that is, trusts whose payout to the current beneficiary is determined as a fixed percentage of the value of the trust corpus each year. Jim employs this estate-planning tool to harmonize the trustee's investment management duties under the Prudent Investor Act, which imposes upon trustees a duty to treat all classes of beneficiaries impartially in the apportionment of the total return on trust investments. Jim was a key player in the drafting of California's 1999 Uniform Principal and Income Act, and he was the primary drafter of California's 2005 Unitrust Conversion Statute. These new statutes have ushered in revolutionary changes in California's trust law, and, as primary drafter, Jim is uniquely positioned to advise trustees and beneficiaries—clients—concerning the interpretation and utilization of these laws.

## Professional & Community Service

- American College of Trust and Estate Counsel (ACTEC), Fellow
- Sacramento Estate Planning Council
- Sacramento County Bar Association, Probate and Estate Planning Law Sections
- California Lawyers Association, Trust and Estates Section
- Sacramento Literacy Foundation (formerly Sacramento Public Library Foundation), President, Board of Directors, 2018-present
- Crocker Art Museum Association, Former Board Member
- State Bar of California, Executive Committee, Estate Planning, Trust and Probate Law Section, Former Member and Advisor
- KVIE Channel 6, Former Board Member and Past Chair
- Sacramento Symphony Association, Former Board Member and Vice-President

## Education

- J.D., University of California at Davis School of Law, 1978
- M.A., Chicago Theological Seminary, 1975
- B.A., Stanford University, 1972

## Honors & Rankings

- AV Preeminent<sup>®</sup> Rating by Martindale-Hubbell<sup>®</sup>
- Best Lawyers in America<sup>®</sup>, Trusts & Estates, 2006-2021
- Best Lawyers<sup>®</sup> 2020 Trusts & Estates “Lawyer of the Year” in Sacramento
- *Super Lawyers*, Northern California Super Lawyer, Estate & Probate, 2010-2023
- *Sacramento Magazine*, Top Lawyer, Estate Planning & Probate, 2015-2020, 2022

## Speaking Engagements / Events

- *New Digital Assets Law and Potential New Tax Law Changes*, Co-presenter, Crocker Art Museum Estate Planning Seminar, August 3, 2017

## Publications

- *Going, Going, Gone? Gifting Under the Soon-to-Expire Tax Law*, Spring 2012 Pathways, Spring 2012
- *Plan Now to Avoid Capacity Challenge Later; Roth IRA Conversion Opportunity; Estate Planning can Be Funny!*, Pathways, A Trust and Estate Newsletter from Downey Brand, Spring 2010

- *New California Laws; A Historical Perspective on Estate Taxes; Will Congress Fix the Estate Tax - and When?; Charitable Remainder Trusts, Pathways, A Trust and Estate Newsletter from Downey Brand, Fall 2009*

## Legal Alerts

- *Small Adjustments to Estate Plans Can Save Income Tax Without Triggering Estate Tax, July 27, 2015*