



McKay M. Pearson

SHAREHOLDER/DIRECTOR

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Mr. Pearson generally practices in and represents clients in a wide variety of matters, including tax, corporate and business planning, mergers and acquisitions, and estate planning. He analyzes, structures and documents taxable transactions, including stock and asset purchases, and tax-free transactions, including all types of mergers and reorganizations. These transactions involve closely-held, private, and publicly-held companies. Mr. Pearson is involved in the sale and purchase of various types of professional entities, including dental practices, medical practices and CPA firms. Mr. Pearson also consults clients concerning and drafts business organization and structuring documents, stock transfer documents, buy-sell agreements, lease agreements, employment agreements, licensing and various distribution agreements, e-commerce and internet documents and all types of agreements and contracts necessary to a company's business operations.

Mr. Pearson's estate planning practice involves not only the drafting of wills, revocable trusts and general estate planning documents, but it also includes counseling and assisting clients in utilizing many types of estate planning techniques. These include family limited partnerships and limited liability companies, charitable remainder trusts, irrevocable life insurance trusts, succession planning and other income and estate tax-reduction mechanisms.

Mr. Pearson maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. He has also been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Corporate Law (as published in Utah Business Magazine).

Education

Boston University School of Law, LL.M., Taxation, 1995

Brigham Young University, J.D., 1990

Brigham Young University, B.S., Accounting, 1987

Practice Areas

Business Formation, Planning and Transactions

Mergers and Acquisitions

Tax Planning and Tax Controversies

Estate and Trust Planning and Administration

Health Care Law

Prior Professional Experience

Richards, Brandt, Miller & Nelson (5/95-1/98)

U.S. District Court, District of Nevada, Law Clerk (1990-1994)

Admitted to Practice

Supreme Court of Utah and all Utah State Courts

Supreme Court of Texas and all Texas State Courts

Professional Affiliations and Memberships

Utah State Bar

State Bar of Texas

Publications and Presentations

Antidumping and Countervailing Duty Laws: The Quest to Control Nonmarket Economy Countries, *BYU LAW REVIEW* 717 (1989)
