



Gerald T. Snow

OF COUNSEL

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Mr. Snow is currently on an extended leave of absence from the firm to render voluntary religious service. Please contact our tax section chair Bruce Olson with any inquiries. Mr. Olson can be reached at (801) 323-3350 or at bolson@rqn.com.

Mr. Snow is the former chairman of the Firm's Tax and Estate Planning Section. He divides his practice between estate planning and business planning. His estate planning practice has included estates from under \$1 million to estates of over \$100 million.

In addition to drafting basic wills and revocable trusts, he has counseled and assisted clients in the utilization of a variety of sophisticated estate planning techniques, such as family partnerships and limited liability companies, dynasty trusts, charitable lead and remainder trusts, GRATs, irrevocable life insurance trusts, defective grantor trusts, split-dollar agreements, foundations and charitable support organizations. Mr. Snow's practice also includes estate administration, the probate of estates and the filing of complicated estate tax returns. Mr. Snow is a fellow of the American College of Trust and Estate Counsel (ACTEC).

Mr. Snow has an LL.M. in taxation from New York University. He has developed a specialization in the taxation of partnerships and limited liability companies. He has also developed a specialization in Section 1031 like-kind exchanges. He is a frequent consultant on tax issues affecting corporations, especially in the area of tax-free reorganizations. He has worked on both the business and tax aspects of numerous mergers and acquisitions. In addition to providing basic corporate and business formation services, Mr. Snow consults and assists clients with the restructuring of business organizations, recapitalizations, buy-sell agreements, and business succession planning.

Mr. Snow is a frequent speaker on estate planning and tax related issues.

Mr. Snow has been selected by his peers for inclusion in the list of The Best Lawyers in America in Trusts and Estates. He maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. He has also been selected for inclusion in Mountain States Super Lawyers in the category of Estate Planning & Probate Law, Business/Corporate and Tax and has been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Taxes/Estates/Trusts (as published in Utah Business Magazine).

Education

New York University, LL.M. in Taxation, 1976

Harvard Law School, J.D., 1972

- Editor-in-chief, HARVARD LAW SCHOOL NEWS RECORD

Stanford University, B.A., English, 1969

- with distinction

Practice Areas

Estate and Trust Planning and Administration

Business Formation, Planning and Transactions

Nonprofit and Exempt Organizations

Tax Planning and Tax Controversies

Admitted to Practice

State Bar of Utah

State Bar of California

United States Supreme Court

United States Tax Court

10th Circuit Court of Appeals

Professional Affiliations and Memberships

Fellow, American College of Trust and Estate Counsel (ACTEC)

Member, Tax Section, American Bar Association

Member, Tax Section, Utah State Bar Association

Member, Salt Lake Estate Planning Council

Publications and Presentations

Family Partnership Rules Add Complexity to Partnership Allocations, JOURNAL OF PARTNERSHIP TAXATION (Fall 1991)

Problem Areas Under Internal Revenue Code Section 704(e): The Family Partnership Revisited, 3 B.Y.U. JOURNAL OF PUBLIC LAW 29 (1989)

Utah Editor, WESTERN STATES TAX NEWSLETTER, 1982-83

Professional and Civic Activities

Frequent speaker on estate planning, partnership and LLC issues to Bar Groups and CPA's

Co-drafter of Utah Revised Limited Liability Company Act

Utah Reporter, Prentice Hall State Limited Partnership Laws, 1989-1995

Chairman, Tax Specialization Committee, Utah State Bar, 1988-1990

Bar Examination Grader in Ethics, 1985-87

Member, Executive Committee, and Chairman, Bridging the Gap Committee, Young Lawyers Section, Utah State Bar, 1973-75

Co-Founder and Director, Utah Bar Review Course, 1973-75 (Predecessor to BAR-BRI Course)

"ARDY" (American Resort Developers Association) National Gold Award for excellence in resort leadership, 1994

Director and Member of Executive Committee, Owners Resorts & Exchange Inc. (OREI)(1997-2003)

President, 1986-92, and Director, 1983-95, ORE-St. George Condominium Owners Association

Vice Chairman, 1981-83, Legislative District Chairman, 1979-81, Salt Lake County Republican Party

Lincoln Day Dinner Steering Committee Member, 1984-87

State Convention Chairman, Karl Snow Gubernatorial Campaign, 1984

Republican State and County Convention Delegate

President, 1982-83 and Director, 1977-87, Harvard Alumni Association of Utah

Director, Stanford Club of Utah, 1979-82

Regional Chairman, General Fundraising Appeal, 1979-82, Stanford University

Member, Personal Solicitation Committee, 1983-88, Stanford University

LDS Mission to Germany, 1963-66

Teaching, counseling and administration, LDS Church
Various leadership positions in Boy Scouting, including scoutmaster
