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## Rebecca L. Van Loon | Partner

Rebecca Van Loon is an established leader in the estate planning community and an asset to the clients she represents. With a practice focusing in the areas of estate planning, trust and probate administration and taxation law, Ms. Van Loon assists families and individuals with all aspects of their estate planning needs, including wills, trusts, advance health care directives and financial powers of attorney. She also assists clients with estate, gift and property tax planning, including charitable gift planning.

Uniquely, Ms. Van Loon is certified as a Specialist in Estate Planning, Trust & Probate by the State Bar of California Board of Legal Specialization. Only approximately five percent of California's attorneys are certified as specialists by the State Bar.

Ms. Van Loon received her Bachelor of Arts degree, *cum laude*, from Gonzaga University in 2007. She earned her Juris Doctor, *cum laude*, from Willamette University College of Law in 2010. While in law school, Ms. Van Loon participated in the Trusts and Estates Legal Clinic and competed in the Jessup International moot court competition. She also studied abroad in Spain, Italy, and Germany. Ms. Van Loon also holds an LL.M in Taxation, *magna cum laude*, from the University of San Diego School of Law, which she earned in 2011.

Recently, Ms. Van Loon's practice has grown to incorporate international estate planning (inbound/outbound for citizens/residents and non-citizen residents), as well as the representation of individuals, private professional fiduciaries and corporate trustees as fiduciaries through trust and estate administrations.

The mother of a toddler, Ms. Van Loon is an avid fan of the San Diego Symphony and enjoys running, golfing, traveling and college basketball.

### Practice Areas

- Taxation
- Trusts & Estates Planning

### Noteworthy Experience

- Estate planning, including drafting wills, revocable trusts, advance health care directives, and financial powers of attorney
- Gift and estate tax planning, including drafting irrevocable trusts, life insurance trusts, grantor retained annuity trusts, qualified personal residence trusts, qualified subchapter S trusts, and electing small business trusts
- Charitable gift planning, including outright gifts, drafting charitable remainder trusts, charitable lead trusts, and testamentary private foundations
- Property tax planning, including parent-child exclusion transfers, spousal transfers, and transfers of real property to or from an entity
- Trust administration, including representing trustees during inter vivos trust administration and administration of a decedent's revocable trust
- Estate administration and probate proceedings, including representing executors and administrations during administration
- Estate, gift, and generation skipping tax, including portability elections and estates and gift tax return preparation
- Representation of trustees, executors, administrators, fiduciaries, and beneficiaries, including preparation of settlement agreements and modifications or terminations of irrevocable trusts

## Education

- University of San Diego School of Law, LL.M in taxation, *magna cum laude*, 2011
- Willamette University College of Law, *cum laude*, 2010
- Gonzaga University, undergraduate degree in political science and government, *cum laud*, 2007

## Professional Achievements and Affiliations

- San Diego County Bar Association, Estate Planning, Trust & Probate Section Leadership, Member at Large 2021
- *San Diego Business Journal's* Leaders in Law Award Finalist, 2020
- *The Daily Transcript's* Influential Women Award, 2020
- *The Daily Transcript's* 40 under 40 Award, 2019
- Super Lawyers Rising Star (Estate & Probate), 2019
- Certified Specialist – Estate Planning, Trust & Probate Law, State Bar of California Board of Legal Specialization, 2017
- Member of the State Bar of California (Trusts & Estates Taxation Section)
- Member of the San Diego County Bar Association (Trust & Estates Taxation Section)
- Member of North County Bar Association
- Member of Lawyers Club of San Diego
- Member of San Diego Blood Bank Financial Resource Development Committee
- President of Gonzaga University's Alumni Association

## Publications and Lectures

- Contributing author of *California Trusts and Estates Quarterly*, California Lawyers Association Trusts and Estates Section
- Presenter at the 24<sup>th</sup> Annual Professional Fiduciary Association of California Educational Conference