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TRUST AND ESTATE LAW

DAVID D. LITTLE

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David D. Little is a senior attorney with Hartog, Baer & Hand in Orinda, California. David has been practicing law since 2000 and has specialized in trust and estate law for the past nine years. He is a Certified Specialist in Estate Planning, Trust and Probate law. David's practice is focused on estate planning and the administration of trusts and estates, but he also has extensive experience in trust and estate litigation and has previously worked as a trust officer in a bank trust department. David has published extensively and has presented throughout California on estate planning and administration topics. He currently serves as Treasurer of East Bay Trust and Estate Lawyers and is a past president of the East Bay Estate Planning Council.

EDUCATION

- University of San Francisco School of Law, San Francisco, California. (J.D., 2000)
- San Jose State University, San Jose, California. (B.S., Finance, 1990)

BAR ADMISSIONS/AFFILIATIONS

- Certified Specialist in Estate Planning, Trust & Probate Law, State Bar of California Board of Legal Specialization.
- Commissioner, Estate Planning, Trust and Probate Law Advisory Commission to the California Board of Legal Specialization, State Bar of California (2013 to 2016).
- Vice President, East Bay Trust and Estates Lawyers.
- Member, Trust and Estates Section, State Bar of California.
- Past President, East Bay Estate Planning Council.
- Past member (2004 to 2007), Litigation section of the State Bar of California.
- State Bar of California (November 2000).
- United States District Court, Northern District of California (December 2000), Eastern District of California (2010).
- Member, Real Property, Trust and Estate Law Section, American Bar Association.

TRUST AND ESTATE EXPERIENCE

- *Trust and Estate Administration* – represent individual, private professional and corporate fiduciaries. Administer trusts and estates ranging in size from $1 million to over $100 million with assets including commercial real property; family limited partnerships; oil, gas and mineral interests, and corporate entities. Prepare estate and gift tax returns and oversee preparation of fiduciary income tax returns and final individual income tax returns. Coordinate the management and administration of trust assets including the dissolution and distribution of corporate entities, foreign currency, and remediation of real property with toxic waste and its distribution to the trust beneficiaries. Seek court redress of trust and estate issues including beneficiary disqualification, challenges to fiduciary accountings, tax impact of asset distribution, probate homesteads, family allowance, omitted heirs, complex property tracing issues, lost or destroyed wills, and recovery of assets distributed to former spouses through outdated beneficiary designations.
- *Estate Planning* - Prepare plans for clients with estates ranging in size from $5 million to over $75 million. Address estate planning issues ranging from single adults to complex blended families with both estate and capital gains tax-sensitive estates.
- *Conservatorship* - Petition court for contested and uncontested conservatorship of the person and estate. Represent both individual and private professional conservators in the administration of conservatorships.

LITIGATION EXPERIENCE

- *Trust Litigation* – Represented trustees and beneficiaries in litigation matters including trust termination, trust contests, and breach of fiduciary duty actions, up through trial.
- *Probate Litigation* – Represented executors in heavily contested probate matters including fiduciary removal, title to real property, and creditor's claims.
- *Pretrial Discovery* – Taken and defended over 100 depositions of witnesses, parties and experts.
- *Motions and Briefs* - Written and argued numerous motions and briefs in Federal and State courts in Alameda, Contra Costa, San Francisco, Marin, Sonoma, San Mateo, Santa Clara, Santa Cruz, Mendocino and Solano counties.
- *Trial* – Prepared for and tried matters in Alameda, Contra Costa, San Mateo, Sonoma, Marin and Santa Clara counties.
- *Mediation* – Mediated dozens of matters ranging in size from less than $25,000 to over $50 million.

PRESENTATIONS AND SPEAKING ENGAGEMENTS

- Adjunct Professor, University of California, Berkeley Extension Estate Planning, Course BUS ADM X433.2, Fall 2018.
- Guest Lecturer, University of California, Berkeley, Extension Estate Planning, Course BUS ADM X433.2, Spring 2018.
- Mitigating Successor Trustee Liability for Prior Fiduciary BreachWebinar, October 2017, Strafford Publications, Inc.
- Planning for the Future: The Role of Digital Assets in Planning & Administration, Sacramento County Bar Association, October 2017.
- Drafting a Trust- The Basics 2017: Estate Planning, Continuing Education of the Bar, Monterey, October 2017.

PRESENTATIONS AND SPEAKING ENGAGEMENTS (CONT'D)

- Drafting and Funding a Trust- The Basics 2015: Estate Planning, Continuing Education of the Bar, Monterey, September 2015.
- Trust Administration- The First 100 days: Professional Fiduciary Association of California, San Mateo Chapter, February 2015.
- Drafting a Will, Drafting and Funding a Trust: Basics Conference on Estate Planning, Family Law and Personal Injury Law; Continuing Education of the Bar, Santa Barbara, September 2014.
- Getting Your Fiduciary Compensation Claims Approved: Professional Fiduciary Association of California, Silicon Valley Chapter, August 2014.
- Getting Your Fiduciary Compensation Claims Approved: Professional Fiduciary Association of California 19th Annual Education Conference, San Diego, April 2014.
- Formal Probate Administration Procedure, Transfers by Administration or Otherwise, Professional Responsibility: Estate Planning Intensive Course (EPIC); Continuing Education of the Bar, San Francisco, October 2013.
- Trust Drafting: Terms and Concepts Explained: Basics Conference on Estate Planning, Family Law and Personal Injury Law, Continuing Education of the Bar, Santa Cruz, September 2013.
- Strategic Use of Attorney's Fees in Litigation: East Bay Trust and Estate Lawyers, Trust and Estate Litigation Boot Camp, Oakland, September 2013.
- Getting Your Fiduciary Compensation Claims Approved: The New Frontier Professional Fiduciary Association of California 18th Annual Education Conference, Monterey, April 2013.
- Tax Planning for Trusts and Estates: National Business Institute, San Francisco, September 2012.
- Trust Drafting: Terms and Concepts Explained: Basics Conference on Estate Planning & Family Law, Continuing Education of the Bar, Santa Monica, September 2012.
- Is That Legal? Questions and Answers in Trust Administrations: East Bay Trust and Estate Lawyers, Oakland, August 2012.
- Enhancing Communication Between Lawyer and Client in Estate Planning: Continuing Education of the Bar, San Francisco, May 2012.
- Litigating Trustee Compensation Issues: Diablo Valley Estate Planning Council, Lafayette, October 2011.
- Drafting Irrevocable Trusts - The Basics, Focus on Tricky Clauses: Panel Moderator, Continuing Education of the Bar, San Francisco, October 2011.
- Trusts 101 - Drafting Revocable Trusts, Ethical Issues for Estate Planners: National Business Institute, Oakland, September 2011.
- Crossover Issues in Estate Planning and Family Law: Orinda, June 2011.
- Litigating Trustee Compensation Issues: East Bay Trust and Estate Lawyers, Oakland, April 2011.
- The Probate Process from Start to Finish: National Business Institute, Oakland, December 2010.
- Basics of Estate Planning: Bay Area Funeral Society Annual Meeting, Berkeley, October 2010.
- Drafting Effective Wills and Trusts: National Business Institute, San Francisco, September 2010.

PRESENTATIONS AND SPEAKING ENGAGEMENTS (CONT'D)

- File Retention and Destruction for Estate Planners: Marin County Bar Association, April 2010; Alameda County Bar Association, September 2010.
- Financial Foresight – Surviving and Thriving in Tough Times: Estate Planning presentation, Oakland, May 2009.
- These are Trusts – Introduction to Trust-Based Estate Planning, Oakland, October 2008.

PUBLICATIONS

- Editor, Drafting California Revocable Trusts (Cont. Ed. Bar, 2019), Chapter 9, The Marital Deduction.
- Editor, Drafting California Revocable Trusts (Cont. Ed. Bar, 2019), Chapter 11, Marital Deduction Formulas and Funding.
- Editor, Drafting California Revocable Trusts (Cont. Ed. Bar, 2019), Chapter 13, QTIPs and QDOTs.
- Editor, Drafting California Revocable Trusts (Cont. Ed. Bar, 2019), Chapter 14, Bypass and Disclaimer Trusts.
- Editor, Decedent Estate Practice, (Cont. Ed. Bar, 2019), Chapter 14, Creditor's Claims.
- Editor, California Trust Administration, (Cont. Ed. Bar, 2019), Chapter 10, Creditor's Rights Against the Trust.
- Editor, California Trust Administration, (Cont. Ed. Bar, 2019), Chapter 10A, Creditor's Rights Against Trust Beneficiary Interest.
- Editor, Will Drafting, (Cont. Ed. Bar, 2019), Chapter 27, Spendthrift Clauses.
- Author, California Forms of Pleading and Practice, (LexisNexis, 2013), Chapter 560G, Trusts: Trustee Fees and Attorney Fees.
- Author, Debt Collection Practice in California, (Cont. Ed. Bar, 2012), Chapter 14, Dealing with a Deceased Debtor.
- Author, Matthew Bender Practice Guide: California Trust Litigation, (LexisNexis, 2011), Chapter 14, Asserting or Opposing Trustee Compensation Claims.
- Editor, Drafting Business Contracts: Principles, Techniques & Forms, (Cont. Ed. Bar, 2011), Chapter 23, Powers of Attorney.