

JOHN A. HARTOG



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John A. Hartog is a California certified specialist in Estate Planning, Trust and Probate Law, as well as a California certified specialist in Taxation Law. Mr. Hartog's practice emphasizes estate planning, trust and probate administration, including dispute resolution, and taxation matters. Mr. Hartog possesses particular expertise in counseling trustees administering living trusts and in resolving disputes among beneficiaries and fiduciaries.

EDUCATION

- Golden Gate University of Law, L.L.M. in Taxation (1984)
- UC Law San Francisco (1979)
- Pomona College, B.A. degree, cum laude (1974)

PROFESSIONAL EXPERIENCE

- Principal, Hartog, Baer, Zabronsky and Verriere, APC
- Principal, Hartog, Baer & Hand, APC
- Principal, Hartog & Baer, APC
- Principal, John A. Hartog, Inc.

PROFESSIONAL RECOGNITION

- Fellow of the American College of Trusts and Estates Counsel.
- Past Chair of the Executive Committee of the Trusts & Estates Section of the State Bar of California.
- Past Chair of the Estate Planning, Trust and Probate Law Advisory Commission to the Board of Legal Specialization of the State Bar of California.
- Lecturer at the University of California, Berkeley Law School (Boalt Hall) "Wills and Trusts."
- Past Executive Editor of the California Trusts & Estates Quarterly, the journal of the Trusts & Estates Section of the State Bar of California.
- Super Lawyers® Top 100 list (2004-2023).
- Super Lawyers® Top 10 list (2019-2023).
- Selected by Worth Magazine as one of "America's Top 100 Lawyers" (2016-2019).
- A "Best Lawyer in America" (2009-2020).
- Named by National Law Journal as "2020 Elite Boutique Trailblazer" (2020)

BAR ADMISSIONS

JOHN A. HARTOG

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- California Supreme Court.
- Ninth Circuit Court of Appeals.
- United States Tax Court.
- District of Columbia Court of Appeals.
- New York State Court of Appeals.

BAR ASSOCIATION MEMBERSHIP

- California Lawyers Association:
 - Taxation Section;
 - Trusts & Estates Law Section.
- American Bar Association:
 - Taxation Section;
 - Real Property, Probate and Trust Law Section.
- Alameda County Bar Association.
- Contra Costa County Bar Association.

PUBLICATIONS

- Lead consulting editor for the Matthew Bender publication California Trust Litigation, updated annually (March 2011 - March 2023).
- Co-author of California Trust Practice, Matthew Bender, updated annually (November 1996- November 2022).
- Lead consulting editor and a co-author for the Matthew Bender publication California Wills & Trusts, a multi-volume treatise released in, updated annually (September 1991 – September 2022).
- Legal consultant to the California Wills and Trusts document assembly program.
- “Sunrise Sunset: What to Do About a Trustee with Diminishing Capacity” Vol. 20, No. 4 of the California Trusts & Estates Quarterly (2014).
- “The Trouble with Trusts,” Vol. 12, No. 4 of the California Trusts & Estates Quarterly (Winter, 2006).
- Co-author of “Can You Hear Me Now? Drafting a No Contest Clause Under the New Rules,” Vol. 11, No. 4 of the California Trusts & Estates Quarterly (Winter, 2005).
- “And Now the Rest of the Story: No Contest Clauses Under the New Rules of Section 21305,” Vol. 11, No. 3 of the California Trusts & Estates Quarterly (Fall, 2005).
- “Why Repealing the No Contest Clause is a Good Idea,” Vol. 10, No. 3 of the California Trusts & Estates Quarterly (Fall 2004).
- Co-author “Alice in Tulsa-Land: The Dobler Effect on Creditors of Revocable Trusts,” Vol. 10, No. 2 of the California Trusts & Estates Quarterly (Summer 2004).
- Co-author of “The Dead Hand Writes, and Having Writ, Moves On: Litigating and Using No Contest Clauses,” Vol. 9, No. 4 of the California Trusts & Estates Quarterly (Winter 2004).

PUBLICATIONS (CONT'D)

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- Author of “When Momma Won’t Jump,” Facts & Findings, a National Association of Legal Assistants magazine (February 2002).
- Co-author of “QPRTs for Co-Tenancy Interests – Do They Work?” Vol. 6, No. 3 of the California Trusts and Estates Quarterly (Fall 2000).
- Author of “As the Trust World Turns,” Vol. 5, No. 4 of the California Trusts & Estates Quarterly (Winter 1999).
- Co-author of “Fiduciary Delegation of Investment Power Under the California Uniform Prudent Investor Act,” California Trusts & Estates Quarterly (Spring 1999).
- Co-author of “A Trustee’s Crime and Punishment: Managing Fiduciary Liability Under the California Uniform Prudent Investor Act,” Vol. 4, No. 2 of the California Trusts & Estates Quarterly (Summer 1998).
- Author “Estate Planning Aspects of Managing a Highly Appreciated Asset after the 1997 Tax Reform Act,” Estate Planning (November 1997).
- Co-author of “Assisting the Nonprofessional Trustee in Implementing the Administrative Trust,” University of Southern California Law School's Forty-Ninth Annual Institute on Federal Taxation - Major Tax Planning (1997).
- Co-author of “Tripping Over the Gopher Holes: An Estate's Planner's Guide to Proposition 13,” Vol. 2, No. 4 and Vol. 2, No. 5 of the California Trusts & Estates Quarterly (Winter 1996 and Spring 1997).
- Author “Postmortem Trust Administration: A Checklist Approach,” Estate Planning, Trust & Probate News (1995).
- Co-author of “Administering Insolvent Estates: Squabbling Over the Table Scraps,” Vol. 14, No. 4 of the Estate Planning, Trust & Probate News (1994).
- Author “Keeping One's Balance When Traversing the Icy Slope: Administering the Living Trust Upon the Death of the First Spouse,” 13 CEB Estate Planning and California Probate Reporter 1, and 13 CEB Estate Planning and California Probate Reporter 33.
- Author “California's New Trust Law” published in 8 CEB Estate Planning and California Probate Reporter 77;
- “Disposition of Estates Without Administration,” 6 CEB Estate Planning and California Probate Reporter 41; and “
- An Examination of the New Statutory Fringe Benefit Rules,” Volume II, No. 2 of the Tax Exchange, a publication of Golden Gate University.

PRESENTATIONS

- 45th Annual UCLA/CEB Estate Planning Institute: “How to Avoid Litigation in the Planning Stage.” April 2023.
- 50th Annual FPA NorCal Conference: “Estate Planning Tactics for Larger Clients and How Some Can Lead to Litigation.” May 2022.
- Hartog, Baer & Hand, APC: “Invitation to Court: What Estate Planners Do and Don’t Do When Preparing Estate Plans That Avoid or Invite Litigation.” May 2021.

PRESENTATIONS (CONT'D)

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- American College of Trust and Estates Counsel (ACTEC): “Representing Estate Planning Clients During and After Divorce.” March 2021.
- 2020 Southern California Tax and Estate Planning: “Did You Not Notice? Protecting Lawyer and Trustee from Beneficiary Complaints: Roth v. Jelley and Building a Wall of Notice in Trust Administration and Litigation.” October 2020.
- American College of Trust and Estates Counsel (ACTEC): “Representing Estate Planning Clients During and After Divorce.” March 2020.
- Lawyer’s Mutual Insurance Company: “2019 Risk Management for Estate Planning Attorneys.” August 2019.
- American College of Trust and Estate Counsel (ACTEC): “Observations of the Role of Estate Planning Documents in Marital Dissolution Proceedings”. June 2019.
- San Francisco Estate Planning Council- Golden Gate University: “Anticipating and Resolving Trust & Estate Disputes.” May 2019.
- Financial Planning Association’s East Bay Chapter Meeting: “Estate Planning: Hot Topics and Danger Signals.” February 2019.
- San Mateo County Bar Association’s Estate Planning and Probate Section Program: “Expert Witness Testimony.” November 2018.
- 40th Annual UCLA/CEB Estate Planning Institute: “Lear is Your Client: Estate Planning in Anticipation of Litigation.” April 2018.
- Alameda County Law Library: “Lear is Your Client: Estate Planning in Anticipation of Litigation.” February 2018.
- East Bay Estate Planning Council: “Estate Planning in Anticipation of Post Death Litigation.” February 2018.
- 2017 East Bay Trust & Estate Lawyers Symposium: “Expert Witnesses: Opining from Either Side of the Aisle in Trust and Estate Matters.” May 2017.
- American Cancer Society Annual Seminar: “Advising a Client/Trustee with Uncertain Capabilities and Toward a Fiduciary Standard of Capacity.” May 2017.
- BASF: “Claims and Defenses Under the Uniform Prudent Investor Act.” April 2017.
- 2016 Jerry A. Kasner Symposium: “Expert Witnesses: Opining from Either Side of the Aisle in Trust and Estate Matters.” September 2016.
- 37th Annual UCLA/CEB Estate Planning Institute: “Advising a Client/Trustee with Uncertain Capabilities and Toward a Fiduciary Standard of Capacity.” May 2015.
- Southern California Tax and Estate Planning Forum Program: “Trust Litigation 2.2.” April 2015.
- 36th Annual Southern California Estate Planning & Tax Forum: “Issues Confronting Representing a Trustee with Diminishing Capacity.” October 2014.
- 31st Annual Southern California Estate Planning & Tax Forum on “Navigating the Administrative Trust” and “Attorneys’ Fees in Trust Administration.” October 2011.
- CEB Programs on “Estate Tax Returns Demystified: Portability Under the New Rules,” and on “Counseling Fiduciaries: Avoiding the Minefields.” June 2011.
- CEB Program on “Tools of the Trade: Advanced Estate Planning Techniques.” March 2011.

PRESENTATIONS (CONT’D)

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- Southern California Estate Planning and Tax Forum; his topics were “Estate Planning Tools That Work for Families that Don’t,” and “Effective Use of Disclaimers.” 2010.
- Panelist for the Annual Meeting of ACTEC, speaking on “In Terrorem Soup to Nuts: Drafting, Planning and Litigating No Contest Clauses.” 2010.
- East Bay Estate Planning Forum on “Planning for Dysfunctional Families in Denial.” 2010.
- UCLA/CEB Estate Planning Institute on “Taking the Fright Out of In Terrorem: Drafting No Contest Clauses Under the New Regime.” May 2009.
- California Judicial Education Probate and Mental Health Institute on “Fiduciary Liability Under the Prudent Investor Act.” 2009.
- Annual Estate and Gift Tax Conference of the Taxation Section of the California State Bar regarding “Malpractice Issues When Representing Fiduciaries.” February 2009.
- ALI-ABA Conference: Advanced Issues in Trust Administration regarding the “Ethical Issues Involved in Representing Trustees.” New Orleans, Louisiana. July 2008.
- California Judicial Education Probate and Mental Health Institute: “No Contest Clauses: Where They Are and Where They Are Going.” 2008.
- 27th Annual Southern California Tax and Estate Planning Forum: “An Alternative Strategy to the Bypass and Marital Trusts.”
- Estate Planning Council of the Diablo Valley: “The Trouble with Trusts.” March 2007.
- Southern California Tax and Estate Planning Forum: “The Law and Rules Governing the Nonprofessional Trustee’s Duty and Power to Invest Trust Assets Under the Uniform Prudent Investor Act and the Peculiar Issues that Might Arise.” March 2007.
- ALI-ABA Advanced Estate Planning Forum: “Post-Mortem Tax Planning Issues.” New Orleans, Louisiana. March 2007.
- USC Probate and Trust Conference: “Administering Stale Trusts: How Can We Freshen Them Up?” November 2006.
- USC Probate and Trust Conference: “Technology in an Estate Planning Practice.” November 2005.
- Southern California Tax and Estate Planning Forum: “Mediation in Trusts and Estates Disputes.” October 2004.
- ALI-ABA Advanced Estate Planning Session: “Post-Mortem Tax Planning” New Orleans, Louisiana. November 2004.
- Stanislaus County Estate Planning Forum: “Assisting a Trustee in Navigating the Administrative Trust.” September 2004.
- California CPA Education Foundation: “Funding Sub-Trusts with Difficult Assets” July 2004.

PRESENTATIONS (CONT’D)

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- Redwood Empire Estate Planning Council: “What You Don’t Know About Being a Trustee Will Make Your Lawyer Rich.” February 2004.
- Trusts and Estates Section of the California State Bar: “Litigating and Drafting No Contest Clauses.” September and October 2003.
- Peninsula Chapter of CPA’s Society of California: “Everything You Wanted to Know About the Administrative Trust but Were Afraid to Ask.” Redwood City, California. June 2003.
- Alameda County Bar Association Trusts and Estates Section: “Walking the Plank Without Falling in the Muck: Ethical Malpractice and Practical Issues in Representing Trustees.” Oakland, California. June 2003.
- 10th Annual Conference of the American Academy of Estate Planning Lawyers: “Ethical Issues for Lawyers in Trust Administration and Estate Planning.” Las Vegas, Nevada. May 2003.
- Lincoln Financial: “What to Do and Not Do with a Terminally Ill Client.” San Ramon, California. May 2003.
- Bar Association of Metropolitan St. Louis 14th Annual Institute on Estate Planning: “Issues Arising from Representing Trustees.” April 2003.
- Southern California Tax and Estate Planning Forum: “Untangling the Kitten’s Yarn: Ethical, Practical and Malpractice Issues in Representing Trustees.” San Diego. October 2002.
- ALI-ABA Committee on Continuing Legal Education’s Post-Mortem Planning and Estate Administration in Boston, Massachusetts in September 2002 and in San Francisco in August 2001. Mr. Hartog’s topic was “Federal Estate and Gift Taxation.”
- Trusts and Estates Section of the California State Bar: “Ethical and Malpractice Issues in Representing Trustees.” July 2002.
- California CPA Education Foundation Advanced Estate Planning Institute. January 2001.
- The State Bar of California Estate Planning, Trust & Probate Law Section “Navigating Through the Administrative Trust.”: “Tax Planning and Tax Elections After Death.” January 2001.
- Annual Estate Planning Institute for the Practicing Law Institute (PLI) Topics included “Tax Planning After Death,” “Devaluing the Estate Through Lifetime Transfers,” “A Trustee’s Crime and Punishment: Managing Fiduciary Liabilities Under the California Uniform Prudent Investor Act,” and “Estate Planning for Collectibles.” 1993 through 2002.
- 49th Annual Institute on Federal Taxation, sponsored by the University of Southern California: “Assisting the Nonprofessional Trustee in Implementing the Administrative Trust.”

PRESENTATIONS (CONT’D)

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- Moderator-panelist for the 16th Annual Fall Program of the Estate Planning, Trust & Probate Law Section of the State Bar of California: “The Administration of Living Trusts After the Death of the First Spouse.”
- Panelist for the 18th Annual Fall Program of the Estate Planning, Trust & Probate Law Section of the State Bar of California on a related topic.
- Chaminade University Tax Foundation 37th Annual Hawaii Tax Institute: “The Practitioner’s Primer on Trust Administration.” October 2000.
- 36th Annual Hawaii Tax Institute: “How to Protect You and Your Clients as Trust Litigation Storm Clouds Gather.” October 1999.
- San Francisco Financial Planning Association: “The Uniform Principal and Income Act (UPAIA).” September 2000.
- The Law School, University of Southern California 25th Annual Probate and Trust Conference: “Ins and Outs of the Administrative Trust.” November 1999.
- Panelist at the American College of Trust and Estate Counsel (“ACTEC”): “Comparative Aspects of California Probate and Trust Administration.” 1997.
- Panelist on a CEB program: “Basic Trust Drafting.” 2002.
- Continuing Education of the Bar program: “Expanding & Managing Your Estate Planning Practice.” October 2001.
- Moderator for the annual Continuing Education of the Bar seminars: “Recent Developments in Estate Planning and Probate Administration” 1986 through 1998.
- Panelist on a continuing education program: “Post Death Administration of Living Trusts.” 1994.
- Moderated continuing education programs: "Using California Trusts." 1988 and 1991. “Drafting, Implementing and Administering Inter Vivos Revocable Trusts.” 1985.
- Instructor for the California CPA Foundation for Education and Research:
- Co-panelist in the Advanced Workshop for Sophisticated Estate Planning Techniques.
- Continuing education course for accountants on “Personal Service Corporations.”
- Panelist for the American Institute of Certified Public Accountants National Practice Management Conference: “Buy-Sell Agreements for Personal Service Corporations.”
- Stanislaus County Estate Planning Council: “How to Protect You and Your Clients as Litigation Storm Clouds Gather: Traps and Pitfalls in Post Mortem Trust Administration.” October 2001.
- Sonoma County Community Foundation: “Transfer Taxes: Yesterday, Today & Tomorrow.” 2001.