Gerald B. Treacy, Jr.

Treacy Law Firm, PLLC

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Experience

Treacy Law Firm, PLLC
Poulsbo, Washington Since 1998 Manager

McGuire Woods Battle & Boothe, Baltimore, MD, Washington DC, and Tyson's Corner, VA - partner, 1994-1997

Perkins Coie, Seattle, WA – 1982-1994 (partner from 1989)

Gibson Dunn & Crutcher, Los Angeles, CA – 1981-1982 (associate)

Mr. Treacy works with for-profit entities in the Pacific Northwest and nationally, assisting clients in tax planning, charitable giving, guardianship, and asset protection planning. He has also created a large number of charitable organizations, including private foundations, private operating foundations, supporting organizations, and public charities.

A frequent lecturer in Washington State and around the nation on charitable giving topics, Mr. Treacy has published several books and numerous articles in his areas of focus, including a treatise on charitable supporting organizations.

Mr. Treacy has served as partner for two of the nation's largest law firms. He is a Fellow of the American College of Trust and Estate Counsel (ACTEC), and is listed in *Who's Who in America* and *Who's Who in the World.* He was recently awarded BNA's "Certificate of Excellence" for his Tax Management Portfolio on Supporting Organizations.

Education

University of California, Los Angeles School of Law (1981), J.D.

Order of the Coif
Chief Comment Editor, UCLA Law Review

Rider University (1973), B.A.

Andrew J. Rider Scholar, 1971-73
Graduated *summa cum laude*

Admission and Membership

- ~ Admitted in Washington State, District of Columbia, California, United States Tax Court.
- ~ Member of the Washington State and American Bar Associations.
- ~ Named a "Superlawyer" by *Washington Law & Politics* Magazine (2003, 2005)
- ~ Listed in Who's Who in the World (2000, 2009), Who's Who in America (since 1997)
- ~ Martindale-Hubbell "AV-Preeminent" rating (highest rating)

Publications

Books and Treatises:

- ~ Author, Supporting Organizations–Tax Management Portfolio #459 (BNA) (2009)
- ~ Author, Supporting Organizations-Tax Management Portfolio #871 (1997); 2nd ed. (2002)
- ~ Author, Washington Guardianship Law, Administration and Litigation (Butterworth 1988) (Supp. 1990) (2d ed. 1992) (Supp. 2013) (3d ed. 1997)
- ~ Author, Community Property–Tax Management Portfolio #802-2nd (BNA 2008)
- ~ Co-Author, Community Property-Tax Management Portfolio #212 (BNA 1985) (new edition 1994)
- ~ Co-Author with Ron Kordof, The CIBO CEO (CIBO Group 2008)

Articles:

- ~ Author, "Hangover for Type III SOs – Treasury Issues Final Regulations for Supporting Organizations, Trusts & Estates (April 2013)
- ~ Author, "New Regulations for Type III SOs," WealthManagement.com (January 2013)
- ~ Author, "Not SO Bad" – Proposed SO Regulations, Trusts & Estates (December 2009), pp. 54ff.
- ~ Author, "New 'Guide Sheets' on Supporting Organizations," *Leading Practitioner Commentary*, Estates, Gifts and Trusts Journal (November-December 2008)
- ~ Author, "Private Foundation Column: Rulings Go Beyond 'Plain Vanilla' Foundations," Taxation of Exempts (September/October 2007)
- ~ Author, "Surviving and Thriving in the Tax Patent Era," Trusts & Estates (September 2007)
- ~ Author, "Supporting Organizations After the Pension Protection Act," Taxation of Exempts (January/February 2007)
- ~ Author, "Cold Snap for DAFs," Trusts & Estates (January 2007)
- ~ Author, "What's Left of SOs," Trusts & Estates (October 2006)
- ~ Author, *Planning for Community Property: A Primer for the Other 40½ States*, Leading Practitioner Commentary, Tax Management Estates, Gifts and Trusts Journal (January/February 2005)
- ~ Author, *Savvy Business Owners Look for Creative Plans*, Bremerton Sun (September 25, 2004)
- ~ Author, *De-UBIT-izing the CRT*, BNA/Tax Management website article (April 2004), Tax Management (May 2004)
- ~ Author, *Alternative Corporate Giving Formats*, Digest of Tax Articles (July 2003)
- ~ Author, *A Wake-Up Call for Type III Supporting Organizations*, BNA/Tax Management website article (April 2003)
- ~ Author, three-part series on corporate charitable planning, Planned Giving Today (January, February, March 2003)
- ~ Author, *Alternatives for Corporate Charitable Giving*, (BNA) Tax Management (2002)
- ~ Author, *SO Much Better?*, CASE Currents (February 2000)
- ~ Author, *Supporting Organizations: A Good Alternative to Private Foundations*, Estate Planning (January 1997)
- ~ Author, *Becoming SO-Friendly*, Planned Giving Today (December, 1997)
- ~ Author, *The Very Versatile Disclaimer: A Guide to Its Use in Charitable Planning*, Planned Giving Today (October, 1997)
- ~ Author, *A Taxonomy of Tax-Exempt Organizations*, Planned Giving Today (June, 1997)
- ~ Author, *Another Way to Reach Family Business Owners*, Planned Giving Today (September, 1996)
- ~ Author, *Part of the Truth About Attorneys*, Planned Giving Today (June, 1996)
- ~ Author, *Accelerate Your Charity's CRT Interest*, Planned Giving Today (April, 1996)
- ~ Author, *What's Wrong With This Gift - Retirement Benefits*, Planned Giving Today (March, 1996)
- ~ Author, *Planning to Preserve the Advantages of Community Property*, Estate Planning (January 1996)
- ~ Author, *How to Entice Your Entrepreneurial Donors*, Planned Giving Today (February, 1994)
- ~ Author, *The Perilous Quest for Bequests*, Planned Giving Today (September, 1993)
- ~ Author, *Three Hazards for the Planned Giving Officer*, Planned Giving Today (February, 1993)
- ~ Author, *Probate Primer for Planned Giving Officers*, Planned Giving Today (June, 1992)
- ~ Author, *Gift Planning and Guardianships*, Planned Giving Today (April, 1992)
- ~ Contributing Author, Getting Going in Planned Giving (G. Roger Schoenhals, ed.) (1997)
- ~ Contributing Author, Doing Planned Giving Better (G. Roger Schoenhals, ed.) (1997)

~ Contributing Author, Gaining More Planned Gifts (G. Roger Schoenhals, ed.) (1997)
~ Contributing author, *Guardianships*, Washington Civil Practice Deskbook (Butterworth 1993)
~ Editor, *Charitable Deduction,* Bender's Federal Tax Service (Matthew Bender, 1993)
~ Co-Author, The Fiduciary's Handbook (Estate Planning Council of Seattle, 1992)
~ Author, *A Timely Review of the Categories of Tax-Exempt Organizations*, The Practical Philanthropist (September, 1992)
~ Contributing author, *Guardianship*, Family Law Deskbook (WSBA, 1992)
~ Author, *Fundamentals of Taxation*, National Conference of Bar Foundations Newsletter (Spring 1991)
~ Co-Author, Rainier Life Income Services (3-volume compendium of charitable trust forms and systems) (1988)
~ Author, *Release Bond Statutes*, 28 U.C.L.A. Law Review 95 (1980)

Media

~ Quoted, Bloomberg Wealth Manager, *Private Foundations* (April 2001)
~ Quoted, Bloomberg Wealth Manager, *Tools for the Charitably Inclined* (January/February 1999)
~ Quoted in, and chief legal source for, front-page article in Wall Street Journal on Supporting Organizations, published on May 29, 1998.
~ Guest, "Legal Line," with Bob Pittman, KIRO, Seattle, Washington (September, 1997)
~ Speaker, "Advanced Estate Planning Techniques," Accounting Television Satellite Network telecast from Dallas, Texas (December, 1996)
~ Guest, "Midday Money Talk," with Steve Cassaday, WBZS, Washington, D.C. (May, 1996)
~ Speaker, "Supporting Organizations," Accounting Television Satellite Network taping from McLean, Virginia (March, 1996):
~ Guest, "Living Wills and Other Estate Planning Documents," Over Sixty (Channel 11-KSTW-TV) (April, 1992)
~ Interview, "Taxing Their Charity," Eastside Week (April 8, 1992, pp. 7-8)
~ Interview, "Charitable Solicitations," KING-AM Radio (December, 1986)
~ Presenter, "Where There's A Will, There's A Way," 3-hour seminar on estate planning (Channel 7-KAKM-TV, Anchorage affiliate of PBS) (October-November, 1986)
~ Interview, "Living Wills," (Jennifer James, Dave Ross) KIRO-AM Radio (December, 1985)
~ "Current Developments in Charitable Planning, Including Charitable Remainder Trusts," 48th Annual Estate Planning Seminar (WSBA/ EPC, Seattle, November 2003)

Seminars Presented

~ "Corporate Philanthropy" and "Advanced Planned Giving With Corporate Philanthropy," Planned Giving Round Table of Arizona (June 2011)
~ "Current Developments in Charitable Planning, Including Charitable Remainder Trusts," 48th Annual Estate Planning Seminar (WSBA/ EPC, Seattle, November 2003)
~ "An Overview of Corporate Charitable Planning," Washington Planned Giving Council (January 2003)
~ Speaker, "Planning Opportunities with Supporting Organizations and Other Foundation Formats" 24th American Council on Gift Annuities Conference, St. Louis, Missouri (April 2000)
~ "Turning Tax Liabilities into Legacies," Pacific Life Educational Symposium, Newport Beach, California (April 1998)
~ "509(a)(3) Supporting Organizations," Washington Planned Giving Council Annual Conference, Des Moines, Washington (September 1997)
~ "509(a)(3) Supporting Organizations," Financial Network Investment Corporation National Planning Conference, Scottsdale, Arizona (June 1997)
~ "509(a)(3) Supporting Organizations," Foundation of Jewish Philanthropies Professional Advisory Committee Annual Spring Tax Seminar, Miami, Florida (June 1997)
~ "Advanced Topics in the use of 509(a)(3) Supporting Organizations," Portland Estate Planning Council and Roundtable, Portland, Oregon (May 1997)
~ "509(a)(3) Supporting Organizations," National Network of Estate Planning Attorneys 1997 Collegium, LaJolla, California (May 1997)
~ "Negotiating the New Charitable Remainder Trust Landmines," American Heart Association & The American Cancer Society, Mount Vernon, Washington (May 1997)

- ~ "Estate Planning Basics." Eastside Catholic High School Foundation, Bellevue, Washington (April 1997)
- ~ "Several Good Ways to Ruin a Perfectly Good CRT," Financial Network Investment Corporation, Bellevue, Washington (March 1997)
- ~ "Advanced Topics in the use of 509(a)(3) Supporting Organizations," Jewish Federation of Greater Seattle Professional Advisory Roundtable, Seattle, Washington (March 1997)
- ~ "Advanced Topics in the use of 509(a)(3) Supporting Organizations," Council of Jewish Federations Joint Venture 1997, Newport Beach, California (March 1997)
- ~ "Supporting Organizations: Tweaks and Techniques," Interwest Advanced Planning Strategies Workshop, Portland, Oregon (November 1996)
- ~ "Advanced Topics in the use of 509(3) Supporting Organizations," Council of Jewish Federations 1996 General Assembly, Seattle, Washington (November 1996)
- ~ "Supporting Organizations: Tweaks and Techniques," Cornerstone Advisors, Bellevue, Washington (November 1996)
- ~ "*Planned Giving*," <u>Advising Non-Profit Organizations</u>, Washington Law Institute, Seattle (October 1996)
- ~ "Creative Uses of Supporting Organizations in CRT Planning," Renaissance Forum, Bellevue (October 1996)
- ~ "Charitable Planned Gifts," Centralia College, Centralia, Washington (September 1996)
- ~ "Supporting Organizations," St. John Medical Center Foundation, Longview, Washington (September 1996)
- ~ "Enticing the Entrepreneurial Donor," 1996 Western Regional Planned Giving Conference, Costa Mesa, California (May 1996)
- ~ "Working With the Entrepreneur and His or Her Advisors," Planned Giving Days in Washington '96, Arlington (May 1996)
- ~ "Supporting Organizations," - Robert E. Lee Advanced Marketing Forum, Bellevue, Washington (May, 1996)
- ~ "Estate Planning for the '90's," Sheraton Premiere, McLean, Virginia (May 1996)
- ~ "Supporting Organizations - An Attractive Alternative to Private Foundations," OMI's 32nd Non-Profit Legal and Tax Conference, Washington, D.C. (March 1996)
- ~ "Trustee Issues," Virginia CLE, Norfolk and McLean (March 1996)
- ~ "Planning for Succession," Center for Family Enterprise at The George Washington University, DC (March 1996)
- ~ "Supporting Organizations under Code Section 509(a)(3)," Renaissance Annual Conference, New Orleans (February 1996)
- ~ "Charitable Remainder Trusts," Seattle Junior League, Issaquah, WA (February, 1996)
- ~ "New Techniques in Charitable Remainder Trust Planning," Tacoma Art Museum, Tacoma, Washington (November 1995)
- ~ "1995 Federal Tax Update for Non-Profit Organizations," Non-Profit Section of the Washington Society of CPAs, Bellevue (October 1995)
- ~ "New Planning Opportunities with Charitable Remainder Trusts and Supporting Organizations," Snohomish County Estate Planning Council, Everett (September 1995)
- ~ "Federal Gift, Estate, and Generation-Skipping Transfer Taxes," Virginia Society of CPAs Alexandria (September 1995)
- ~ "Tax-Favored Estate Planning Techniques for the Wealthy Client," Virginia Society of CPAs, Alexandria (September 1995)
- ~ "Gaps in Your Estate Plan: Strategies for Minimizing Your Estate Taxes in the Mid-1990's," McLean Citizens Foundation, McLean (June 1995)
- ~ "Estate Planning Techniques," Museum of Flight, Seattle (June 1995)
- ~ "Ten Steps Toward a Planned Giving Program," National Academy of Arts and Letters, Jacksonville, Florida (May 1995)
- ~ "Planning for Modest Estates," Virginia CLE, Alexandria and Norfolk (March 1995)
- ~ "Enticing the Entrepreneurial Donor: Four New Charitable Planning Techniques," Planned Giving Roundtable of Southern California, Pasadena (1995)
- ~ "Plugging the Holes in Your Estate Plan," North Arundel Hospital Foundation, Glen Burnie (November 1994)
- ~ "Estate Planning With Limited Liability Companies," Washington State Bar Association, Seattle (June 1994)
- ~ "Nonprofit Director and Officer Liability," Washington Society of CPAs, Bellevue (November 1993)

~ Presenter, National Planned Giving Conference, Indianapolis (October 1993)
~ "Ancillary Professionals," Washington Planned Giving Council, Seattle (October 1993)
~ "Wills, Trusts & Probate," Washington Dental Services Foundation, Fife (April 1993)
~ "Estate Planning," University of Washington Pre-Retirement Seminar, Seattle (April 1993)
~ "Estate Planning," Boeing Pre-Retirement Seminar, Kent (March 1993)
~ "Charitable Remainder Trusts," Snohomish County Estate Planning Council, Everett (March 1993)
~ "Working With Attorneys, For Planning Giving Officers," Washington Planned Giving Council, Seattle (December 1992)
~ <u>Best of CLE, 1992</u> - "New Guardianship Act," Seattle (December 1992)
~ *Categories of Tax-Exempt Organizations*, <u>Exempt Organizations and Charitable Activities</u>, National Business Institute, Seattle (1992)
~ "Guardianship Law," WSBA, Seattle (1992)
~ "Private Foundations," East King County Estate Planning Council, Bellevue (March, 1992)
~ "Charitable Giving Techniques-Legal Aspects," Kootenai Medical Center Foundation, Idaho (October 1991)
~ "Problem Categories in Estate Planning," Group Health Senior Caucus, Seattle (October 1991)
~ "New Guardianship Act," WSBA, Seattle and Spokane (April 1991)
~ "New Techniques in Estate Planning," First Interstate Bank, Bellevue (April 1991)
~ "Charitable Organizations," Seattle (March 1991)
~ "New Guardianship Act," WSBA, Seattle (February 1991)
~ "Uses of Private Foundations," Planned Giving Officers of Puget Sound, Seattle (February 1991)
~ Chairperson, WSBA Seminar, How to Probate an Estate and Handle Post-Mortem Matters (1988-91)
~ *"Six Fundamentals for Charitable Organizations," National Conference of Bar Foundations, Seattle (1991)
~ "Forming Foundations," Washington Planned Giving Council, Tukwila (1991)
~ "Estate Planning," Eastside Women's Forum, Bellevue (November 1990)
~ "Planning Giving," Washington Dental Association, Seattle (October 1990)
~ "Nonprofit Board Liability," Seattle (October 1990)
~ "New Guardianship Act," King County Court Commissioners' Luncheon, Seattle (October 1990)
~ "Planned Giving in the 21st Century," Olympia (October 1990)
~ "Estate Planning," Rotary Club, Factoria (July 1990)
~ "Guardianship Legislation," Real Property and Probate Section Mid-Year Conference, Semi-Ah-Moo (June 1990)
~ "Exempt Organizations and Charitable Activities in Washington," Seattle (March 1990)
~ "Exempt Organizations and Charitable Activities—Categories of Charitable Organizations," National Business Institute (1990)
~ "Guardianships," Washington State Bar Convention, Spokane (1990)
~ "Charitable Giving Techniques-Legal Aspects," Coeur d'Alene, Idaho (October 1989)
~ "Wills, Trusts and Probate," Bellevue (April 1989)
~ "Wills, Trusts and Probate," Mercer island (March 1989)
~ Chairperson, "Summary of Washington Guardianship Law," Perkins Coie and Butterworth, Seattle (March 1989)
~ "Guardianship Procedure," Probate Seminar, WSBA (January 1989)
~ "Charitable Solicitations Act," University of Washington Gift Advisory Board, (December 1988)
~ "Nonprofit and Tax-Exempt Organizations," WSBA, Seattle (October 1988)
~ "Estate Planning," Puget Sound Power & Light Company, various locations (March 1987, April 1987, June 1987, July 1987, November 1987, September 1988)
~ "Estate Planning," Women's Civic League (September 1988)
~ "Charitable Giving," NAHD, Seattle (June 1988)
~ "Charitable Solicitations," National Development Officers Association, Seattle (May 1988)
~ "Charitable Giving," Eastside Human Services Seminar (January 1988)
~ Speaker, "Nonprofit and Tax-Exempt Organizations—Qualifying For and Preserving Tax-Exempt Status," Washington State Bar Association (1988)
~ "Charitable Reporting Requirements," National Development Officers Association, Seattle (December 1987)
~ "Charitable Giving," American Symphony Orchestra Organization, Seattle (March 1987)

Law Revision Committees

~ Washington Guardianship Law Revision Committee

~ Washington Charitable Solicitations Act Revision Committee

Professional/ Civic Activities

~ Member, Merrill Lynch National Attorney Advisory Board (2002 - 2005)
~ Kitsap County Estate Planning Council
~ Board Member, Morning Light Foundation (2004 - 2010)
~ Board Member and Officer, Eastside Lyric Theatre (2005 -)
~ Board Member, Flow Chart Foundation (1998 -)
~ Board and Officer, Kitsap Peninsula Opera (2002 - 2004)
~ Planned Giving Study Group of Greater Washington, D.C.
~ Virginia Planned Giving Study Group (1995-1998)
~ Planned Giving Committee, Alexandria Hospital Foundation (1995-1997)
~ Firm Delegate, The Center for Family Enterprise at The George Washington University
~ Member, Washington, D.C. Estate Planning Council (1995-1998)
~ Member, Professional Resource Group, Alexandria Hospital Foundation
~ Chairperson, University of Washington Estate Planning Board (1991-92)
~ Member, University of Washington Estate Planning Board (1986-88)
~ Officer, Washington Planned Giving Council (1993-94) (1997-98)
~ Member, National Committee on Planned Giving
~ Seattle Symphony Planned Giving Board (1993-94)
~ Washington Dental Service Foundation Planned Giving Board (1992-94)
~ Seattle-King County Red Cross, Advisory Board (1985-89)
~ United Way of King County Endowment Fund Committee (1987-89)
~ Arthritis Foundation Advisory Board
~ Founder, North Piedmont Estate Planning Council
~ East King County Estate Planning Council
~ American Bar Association
~ Seattle-King County Bar Association
~ Editorial Advisory Board, Planned Giving Today
~ Listed, Who's Who in America (since 1997)
~ Listed, Who's Who in American Law (since 1989)
~ Listed, Who's Who in the South and Southwest (1997-1998)
~ Listed, Who's Who in the World (2000)
~ Listed, Who's Who of Emerging Leaders in America (1991-1992)
~ Rated "Top Lawyer," Seattle Met (2010)
~ Rated "AV-Preeminent" (highest rating), Martindale-Hubbell
~ Rated "10.0 – Superb" by Avvo.com Lawyer Rating Service (highest rating)