

Reynolds T. Cafferata (A Professional Corporation), Partner



Mr. Cafferata's practice is concentrated in the area of non-profit, tax, estate and trust law.

He has experience advising charitable organizations and high net worth individuals regarding:

- Planning complex charitable gifts and charitable trusts
- Creating and operating donor advised funds, private foundations and support organizations
- Creating policies for gift acceptance and risk management, unrelated business income taxes, and self-dealing and intermediate sanctions excises taxes
- Sophisticated estate planning and wealth transfer planning

Mr. Cafferata also has considerable experience providing corporate fiduciaries guidance in the management of charitable trusts, as well as representing charities and fiduciaries in contested probates and judicial reformation of trusts. Also admitted to practice in Nevada.

EDUCATION

J.D. University of Southern California, 1992; Order of the Coif

B.A. The George Washington University, 1989; summa cum laude, with honors

HONORS

Named 2018 "Lawyer of the Year" for Los Angeles in the area of Non-profit/Charities Law by Best Lawyers®.

Biography included in Marquis Who's Who®.

Daily Journal 2016 Clay Awards Winner, "Attorney of the Year for Extraordinary Achievement in 2015 Appellate Practice"

2015 Distinguished Service Award Recipient, Partnership for Philanthropic Planning of Greater Los Angeles

Los Angeles Lawyer Super Lawyer (since 2005)

Named "Best Lawyer" in Non-Profit/Charities Law. www.bestlawyers.com

Named 2011 "Lawyer of the Year" for Los Angeles in the area of Trusts and Estates by Best Lawyers®

"AV" rating from Martindale-Hubbell

SELECTED PROFESSIONAL AND BUSINESS ACTIVITIES

Past NCPG Conference Chair

Chair, ACTEC Charitable Planning and Exempt Organizations Committee

USC Tax Institute Planning Committee

Steering Committee, Leadership Institute of National Association of Charitable Gift Planners

Instructor, Certified Specialist in Planned Giving, California State University at Long Beach

Former Adjunct Professor, University of Southern California School of Law, Gifts, Wills and Trusts

Fellow, American College of Trust and Estate Counsel

Board Member, National Committee on Planned Giving (2000-2002)

Chair, Exempt Organization Committee, Los Angeles County Bar Association (1995-1996)

COMMUNITY ACTIVITIES

Chancellor, Episcopal Diocese of Nevada

Board Member, Episcopal Church Foundation

Former Board Member, Corporation of Episcopal Diocese of Los Angeles

Past Vice Chair, Barnhart School

Former Board of Advisors, American Jewish University Non-Profit MBA Program

Former Board Member, Barlow Hospital Foundation

Former Board Member and Past Chair, St. Mark's School Board of Trustees

Past President, Altadena Historical Society

Past President, Friends of the Altadena Library

Former Co-Chair, Save Our Altadena Library campaign

SELECTED PUBLICATIONS

"Regulating DAFs Will Not Increase Funding to End User Charities" Taxation of Exempts (May/June 2023)

"Self-Dealing — Not Just Do No Harm, Just Don't Do It", Taxation of Exempts (May/June 2020)

"Our Best Donor Stories that Made a Difference" Message from the Masters (Chapter 4, 2019)

"IRS Notice Proposes Guidance on DAFs" Planned Giving Today (Volume 29, Number 4, April 2018)

"Should Pledges Be Enforceable? And Other Questions to Ask About Gift Agreements" Journal of Gift Planning (1st Quarter 2007)

"Summary of the Pension Protection Act of 2006" Major Tax Planning (2007)

"Considerations in Selecting Donor Funds, Private Foundations, and Supporting Organizations" CEB, Advising California Nonprofit Corporations (April 2006, updates through 2018)

"In Re Helen's Trust: a Tale of How Charities Should and Should Not Respond to Litigation" The Journal of Gift Planning (Volume 9, June 2005)

"IRA Rollover Now!", Exempt Organization Tax Review (September 2004)

"Donor Advised Funds: The Philanthropic Swiss Army Knife" Charitable Gift Planning News (Volume 5, May 2004)

"The Role of Counsel in Foundations: Choices, Beginnings, and Service" Foundation Management (2003)

"Reflections on the Economic Growth and Tax Relief Reconciliation Act of 2001" The Journal of Gift Planning (Volume 5, 2001)

"CRT.com – Structuring a Charitable Remainder Trust for the High Tech Insider" The Journal of Gift Planning (Volume 4, June 2000)

REPRESENTATIVE TRANSACTIONS

Represented charity in formation of \$100 million charitable lead annuity trust.

Represented donors and charities in \$100 million gifts.

Represented charity establishing \$100 million lead trust.

Represented charity in \$40 million capital gift combining outright gift with charitable lead trust and remainder trust.

Represented donor in \$70 million community foundation gift.

Represented individuals in formation of GRATs resulting in more than \$2 billion in wealth transfers.

Overall, represented donors and charities in charitable transfers of more than \$6 billion.