John Rosenfeld

TONKON TORP LLP

PARTNER

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LEGAL SERVICES

Estate Planning

EDUCATION

J.D., University of Oregon, 1977
Order of the Coif

B.S, *magna cum laude*, University of Pennsylvania, The Wharton School, 1974

BAR & COURT ADMISSIONS

Oregon State Bar

AWARDS & RECOGNITIONS

The Best Lawyers in America
1995-2020, Trusts & Estates

Super Lawyers
2006-2018, Oregon Super Lawyer – Estate Planning & Probate

PROFESSIONAL MEMBERSHIPS

American Bar Association

American College of Trust and Estate Counsel, Fellow

Estate Planning Council of Portland

Multnomah Bar Association

John is a member of the firm's estate planning and probate practice, involved in all aspects of gift, estate, and generation-skipping transfer taxes. His practice includes the preparation and implementation of wills and all types of specialty trusts, including revocable living trusts, qualified terminable interest property (QTIP) trusts, life insurance trusts, generation-skipping trusts, Crummey trusts, title holding trusts, and grantor retained annuity trusts (GRAT).

Much of his practice involves minimizing taxes on the transfer of wealth, using such techniques as family limited partnerships, family limited liability companies (LLC), and installment sales.

He specializes in estate and business planning for owners of closely held businesses. This involves the analysis of life insurance proposals, and preparation of shareholder agreements, buy-sell agreements, Section 303 redemption agreements and documents for corporate, partnership, and LLC reorganizations and recapitalizations.

His practice includes advising clients on maximizing the tax benefits of charitable gifts, including the use of charitable remainder unitrusts and annuity trusts. He also represents public and private charitable organizations.

He is regularly involved in the administration of probate and non-probate estates, which involves post-death tax planning as well as the fundamentals of estate administration and the preparation of estate tax, gift tax, and fiduciary income tax returns.

Presentations & Publications

Recent speech topics:

- Alternatives to a Living Trust
- Distributing Estates and Trusts
- Charitable Remainder Trusts
- Second Marriages
- Dissolution and Death Taxes
- Second and Third Generation
- Wealthy Families

"Support and Set Aside," and "Elective Share for Surviving Spouse," Oregon Probate System Manual

"Professional Responsibility of Lawyers in Life Insurance Planning," The National Law Journal