



## Alex J. Hemmelgarn

Shareholder

### Contact

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## Practice Groups

[Business and Corporate Transactions](#) [Tax Planning](#) [Trust & Estate Planning](#)

## Biography

Alex J. Hemmelgarn is a Certified Specialist in Tax Law as designated by the State Bar of California Board of Legal Specialization. He is a Shareholder in our Corporate, Tax, and Trust & Estate Planning Practice Groups representing businesses, as well as individual and family estates.

Primarily providing clients counsel on tax issues based on state and federal statutes and regulations, case law, IRS Revenue Rulings and Procedures, and tax treaties, Mr. Hemmelgarn has experience in the following:

- Entity formation, conversion and reorganization
- Municipal, state and federal tax compliance
- Tax-deferred transactions
- Business Succession Planning
- Acquisitions
- Sales and Liquidations
- Employee Benefits and Executive Compensation (including Employee Stock Ownership Plans, Profit Sharing Plans, and Phantom Stock Plans)
- Trust Instruments (including QTIPs, QSSTs, GRATs, QPRTs, Charitable Trusts, Family Limited Partnerships, Special/Supplemental Needs Trusts, etc.)

- International Estate Planning and Administration
- Disability Planning
- California Property Tax

Mr. Hemmelgarn also prepares federal estate tax returns, gift tax returns, federal and state trust income returns and other filings – working closely with our clients' accounting and financial professionals in all phases of tax preparation.

A graduate of Ohio State University where he earned a *Bachelor of Arts* in History, Mr. Hemmelgarn later attended the University of Illinois at Chicago's John Marshall Law School, where he earned his *Juris Doctor*. He also received his *Master of Laws in Taxation* from John Marshall Law School, and graduated with honors.

Mr. Hemmelgarn currently serves on the Board of Directors for HOPE Connection, a Los Angeles-based nonprofit organization that provides individual and group support, educational programs, and other resources for individuals grieving the loss of loved ones.

An experienced speaker, Mr. Hemmelgarn has frequently presented on the improvement of cultural competency in client counseling and the development of person-centered, trauma-informed best practices in the provision of legal services, including the preparation of trainings and materials for legal professionals seeking to better serve victims of trauma and persons with disabilities. Mr. Hemmelgarn has also been named a *Southern California Rising Star* by *Super Lawyers Magazine*.

## Education

### **University of Illinois at Chicago John Marshall Law School**

*Master of Laws (LL.M.) in Taxation* – June 2016 (Graduated with honors) **University of Illinois at**

**Chicago John Marshall Law School**

*Juris Doctor* – January 2013

### **Ohio State University**

*Bachelor of Arts, History as Pre-Law* – August 2009