16633 Ventura Boulevard, Eleventh Floor
Encino, CA 91436

Alex J. Hemmelgarn

Associate

Contact

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Practice Groups

Business and Corporate Transactions Tax Planning Trust & Estate Planning

Biography

Alex J. Hemmelgarn is an Associate 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.

Publications & Speaking Engagements

- Co-Presenter, *A Review of Proposition 19* – San Fernando Valley Bar Association, December 2020
- Featured, *Meet the 2020 SFVBA Trustee Candidates*, *Valley Lawyer,* a publication of the San Fernando Valley Bar Association, July 2020
- Presenter, *Tax Planning and Pitfalls for the Global Family* – San Fernando Valley Bar Association, May 2020
- Co-Presenter, *2019 Year-End Tax Planning* – MCLE and CPE accredited Client Seminar Series, November 2019
- Co-Author, *Chapter 10 – Special Powers in Powers of Attorney Relating to Special Needs Issues, Special Needs Trusts*, Illinois Institute for Continued Legal Education, 2013
- Co-Presenter, *Wills and Advance Healthcare Directives* – Café Europa (community group for Holocaust Survivors) – August and September 2017
- Trusts and Estates Guest Lecturer, *Formalities of Execution of Estate Planning Instruments*, John Marshall Law School, November 2014

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- Co-Presenter, *Estate Planning for LGBT Couples,* Chicago Public Library, May 2014

Memberships

- State Bar of California
- San Fernando Valley Bar Association, Board of Trustees (2020-2021)
- Chicago Bar Association
- American Bar Association

Admitted to Practice:

- United States Tax Court
- State Bar of Illinois
- State Bar of California
    - Central District of California
    - Southern District of California

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