



**PARALEGAL ASSOCIATION OF SANTA CLARA COUNTY**  
**Trust and Estates Section Meeting**

**TO ALL ATTORNEYS, PARALEGALS & OTHER LEGAL PROFESSIONALS:**

**DATE:** Wednesday, March 13, 2013  
**TIME:** Noon; Speaker 12:15 to 1:15  
**TOPIC:** Marital Deduction evaluation; spousal portability  
**SPEAKER:** Darin H. Donovan, Esq., Hopkins & Carley

IRC Section 2056 grants an unlimited federal estate tax marital deduction for qualifying dispositions of property to or for the benefit of a decedent's surviving spouse. The estate tax marital deduction, together with the §2523 unlimited federal gift tax marital deduction for qualifying lifetime transfers, provides a powerful estate planning tool available for married individuals. Through optimum use of the marital deduction, all federal wealth transfer taxes can be deferred until the surviving spouse's death, regardless of the size of the estate of the first spouse to die. Darin Donovan will discuss the issues surrounding the marital deduction formula clause and allocations of assets in accordance thereto.

Darin practices in all areas of estate planning and wealth management, including estate, gift trust and charitable planning; non-profit entity formation and counseling; probate, estate and trust administration; post-mortem tax planning; and estate and trust disputed matters. His clients include high net worth individuals and families, small business owners, private foundations and charitable non-profits, and executives and venture capitalists in the tech sector. Darin is also a Family Wealth Management Adjunct Professor at Santa Clara University School of Law. In addition to his work schedule, Darin serves on the Board of Directors of The Peninsula School in Menlo Park and advises the Hillsdale High School Foundation. In his spare time, he enjoys creating art (oil painting and printmaking) and playing music (piano and guitar). He and his wife have shown their artwork in galleries in San Francisco and New York.

**LOCATION:** Moss Adams LLP (formerly Mohler Nixon & Williams)  
635 Campbell Technology Parkway, Campbell, CA 95008

Map and Direction: <http://maps.yahoo.com/#mvt=m&lat=37.280312&lon=-121.941383&zoom=16&trf=0&tt=&q=635+Campbell+Technology+Pky%2C+Campbell%2C+CA+95008-5059&conf=1&start=1>  
[please cut and paste the address into your browser]

**COST:** PASCCO Member: \$20.00 (\*\$25.00); PASCCO Student Member: \$18.00 (\*\$20.00); Non-Members \$30.00  
**\*cost of lunch increases on March 11, 2013 if payment not yet received**

**RSVP:** By March 8, 2013 (mailing date); by **\*March 12, 2013** (electronic reservation & payment)

-----  
**RESERVATION SLIP – Trust & Estates Section**  
**March 13, 2013**

REGISTER ONLINE AT [www.pascco.org](http://www.pascco.org) OR MAKE YOUR CHECK  
PAYABLE TO “PASCCO” AND MAIL IT WITH THIS COMPLETED FORM TO:

**PASCCO \* 1275 Franklin Street \* PMB 192 \* Santa Clara \* CA \* 95050**

**(Please call (650) 804-7607 by March 12, 2013 to verify receipt of checks)**

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_ e-mail: \_\_\_\_\_

\_\_\_\_ PASCCO Member: \$20.00 (\*\$25.00)      \_\_\_\_ PASCCO Student Member: \$18.00 (\*\$20.00)

\_\_\_\_ Non-Member: \$30.00      \*an increase in cost applies on **March 11, 2013**

\_\_\_\_ *Request a vegetarian meal*

*PASCCO is a California State Bar Association approved MCLE provider and CLAE credit is approved by the National Association of Legal Assistants (“NALA”)*