hopkins carley

Martin Behn

Shareholder

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- **Services**
  - Family Wealth & Tax Planning
  - Trust & Estate Counseling

Overview

Martin Behn is a Shareholder and Co-Chair of Hopkins & Carley's Family Wealth & Tax Planning Practice in the Redwood Shores office. He represents clients in matters concerning:

- Estate planning
- Trust administration
- Probate
- Trust litigation

Martin's practice primarily focuses on estate planning, and he strives to be responsive to client calls and emails. Martin advises clients regarding sophisticated family wealth transfer and tax planning techniques, including Grantor Retained Annuity Trusts (GRATs), Charitable Remainder Trusts (CRTs), sales to intentionally defective grantor trusts, gift trusts with intentionally defective grantor trust provisions, Irrevocable Life Insurance Trusts (ILITs), and Generation-Skipping transfer Trusts (GST / Heritage Trusts).

Prior to joining Hopkins & Carley, Martin was with Sinsheimer Juhnke McIvor & Stroh, LLP in San Luis Obispo and Grant & Gordon, LLP in Palo Alto.

Insights

Publications

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- “Adverse Enough To Be A Nongrantor Trust,” co-Author, Federal Tax Notes, Volume 164, Issue 7, August 12, 2019
- “California Could Say No to Nings And Don't to Dings,” California Trusts and Estates Quarterly, Vol. 22, Issue 4, 2016
- “Expanding California’s Intercounty Base-Year Value Transfers,” *State Tax Notes*, June 2014

Speaking Engagements

- “Tax Forms Forum: Bring Your Questions 5471 (CFCs) & 8621 (PFICs) 3520 and 3520-A (Foreign Gifts, Trusts & Estates) 8971 (Basis Information)” Society of Trust and Estate Practitioners (STEP), Silicon Valley, August 2019
- “Estate Planning from A to Z,” NBI, June 2016

Professional Activities

- Bay Area Young Tax Lawyers

Bar Admissions

- State Bar of California (2012)

Education

- J.D., Santa Clara University
- B.A. (with distinction), Political Science and German, University of California, Berkeley