Patrick R. McCabe

PARTNER

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AREAS OF EXPERTISE

Family Wealth Planning, Taxation, Wine Industry

Overview

Patrick McCabe is a partner in the Family Wealth Planning Department. Mr. McCabe represents high-net-worth families and individuals in all areas of estate and gift taxation, estate and business succession planning, and philanthropic planning. He has extensive experience designing and implementing a variety of sophisticated structures to transfer clients' wealth and assets to their heirs and to charities in a tax-efficient manner in accordance with the clients' wishes, including family limited partnerships, grantor retained annuity trusts, insurance trusts, qualified personal residence trusts, charitable lead trusts and charitable remainder trusts. Mr. McCabe's practice includes advising family offices on multi-generational estate planning issues and governance issues, negotiating premarital agreements and advising individuals on related tax and community property issues, as well as complex trust and estate administration, including court proceedings dealing with the division, administration, modification and termination of trusts.

Mr. McCabe advises non-profit and charitable clients in all aspects related to their tax-exempt status and corporate governance matters under state law and advises board members regarding their fiduciary duties with respect to the charitable funds entrusted to their care. Mr. McCabe represents the Marin Community Foundation, one of the nation's largest community foundations, on an ongoing basis with its general corporate, real estate and charitable planning matters, and regularly advises the foundation on its donor-advised funds and supporting organizations under the Pension Protection Act of 2006 and other charitable organization regulations. Mr. McCabe also assists many non-profit organizations with incorporating and obtaining federal and California exemptions from taxation and has experience in proceedings involving charitable trusts before courts and the California Attorney General.

Publications/Speaking

Estate Planning with Compensatory Stock Options – Chapter 10 of *Estate Planning for Special Assets* | California Continuing Education of the Bar (CEB) | 2013

Contributor to United States – California chapter of *International Succession* (Louis Garb & John Wood, eds., Oxford University Press 4th ed. 2015)

Professional Activities

Mr. McCabe is admitted to practice in the State of California, and is a member of the sections on taxation, estate planning, probate, and trust law of the American, California, and San Francisco bar associations.

Education

University of Utah
B.A. in Economics, *cum laude*, 1989
Cornell University
J.D., *magna cum laude*, 1992
Order of the Coif
Editor of the Cornell Law Review

Admissions

California State Bar

Accolades

Chambers recognized Mr. McCabe in 2020 as a leading California lawyer in Private Wealth Law. He also has been listed as a *Best Lawyer* in Trusts and Estates, and Tax every year since 2013.