



## Richard S. Kinyon

### PARTNER

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### AREAS OF EXPERTISE

Taxation, Family Wealth Planning, Trusts and Estates, Wine Industry

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## Overview

Richard Kinyon is a partner in the Family Wealth Planning practice group. He specializes in the design and implementation of comprehensive domestic and international estate plans for high-net-worth U.S. resident and non-resident individuals, including the establishment of various irrevocable trusts and family investment companies, and how best to pass interests in their estates to younger-generation family members and others in a tax-advantaged and creditor-protected manner, minimizing conflict among the beneficiaries. He also advises fiduciaries and beneficiaries regarding the administration of estates and trusts, including fiduciary litigation matters. Mr. Kinyon has been certified as a Specialist in Taxation Law by the California Board of Legal Specialization since 1973, and he also is certified as a mediator by the Bar Association of San Francisco, specializing in mediating disputes among litigants and other parties involving their interests in trusts and estates or other jointly owned property.

## Publications/Speaking

Mr. Kinyon has lectured for numerous educational institutions, various national and local estate planning councils and other organizations. He has authored chapters in California Continuing Education of the Bar ("CEB") treatises on drafting business buyout agreements, tax planning for the prospective retiree, using family partnerships as an estate planning tool, and the income tax aspects of estates and trusts. He is currently the author of the following subjects in CEB treatises: "Overview of Estate Planning Practice" and "Family Investment Companies" (in California Estate Planning), "Dynasty Trusts" (in Drafting California Irrevocable Trusts), and "Family Investment Companies" (in Business Succession Planning). He also has written a number of articles for the CEB Estate Planning & California Probate Reporter, for which he also has served as guest editor, Estate Planning, Trust & Probate NEWS, the ACTEC Law Journal, the California Trusts and Estates Quarterly, the California Tax Lawyer, and other professional publications.

Mr. Kinyon has been a contributor to, and longtime member of, the Advisory Board of, the UCLA-CEB Estate Planning Institute and a contributor to the University of Santa Clara Jerry A. Kasner Estate Planning Symposium and the Heckerling Estate Planning Institute. In 2015, he received the Spirit of CEB Award in recognition of outstanding contributions to the legal profession.

### 5.4.20 / Articles

[High Value Estates: Proposal For Compensating Personal Representatives For Ordinary Services In Probate Estates That Exceed \\$25 Million And Trustees Of High Value Administrative Trusts](#)

### 5.1.20 / Articles

[California Income Taxation of Trusts and Estates](#)

## Professional Activities

Mr. Kinyon has been active in a number of professional organizations for which he has served as Chairman, including: the Committee on Tax Legislation & Regulations: Income Taxation of Trusts and Estates, of the Real Property, Probate & Trust Law Section of the American Bar Association; the Subcommittee on State Inheritance

and Gift Taxes of the Estate Planning Committee of the Estate Planning, Probate, and Trust Law Section of the State Bar of California; and the Estate Planning, Trust, and Probate Law Section of the San Francisco Bar Association. Mr. Kinyon is a long-time member of the American Law Institute, the American College of Trust and Estate Counsel, The International Academy of Estate and Trust Law, and the Society of Trust and Estate Practitioners.

## Education

University of Minnesota, Minneapolis

B.A., *cum laude*, 1961

University of Minnesota Law School

J.D., *cum laude*, 1965

*Minnesota Law Review*

Member, 1963–1965

Editor-in-Chief, 1964–1965

## Admissions

California State Bar

## Accolades

*Chambers* recognized Mr. Kinyon in 2020 as a leading California lawyer in Private Wealth Law. He also has been recognized as a leading lawyer by *Best Lawyers in America* since 1987 and as a *Super Lawyer* since 2004.

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