SHARTSIS FRIESE

www.sflaw.com

Patrick R. McCabe

PARTNER

415-773-7299 pmccabe@sflaw.com



As a leader of the firm's Family Wealth Planning Department, Patrick McCabe represents high-net-worth families and individuals in all areas of estate and gift taxation, estate and business succession planning and philanthropic planning.

Patrick designs and implements sophisticated wealth transfer strategies tailored to his clients' wishes and needs. His experience includes structuring family limited partnerships, grantor retained annuity trusts, insurance trusts, qualified personal residence trusts and charitable remainder trusts. He also advises family offices on multi-generational estate planning and governance issues, negotiates premarital agreements and counsels individuals on related tax and community property matters. Clients turn to Patrick for guidance on complex trust and estate administration, including court proceedings involving the division, administration, modification and termination of trusts.

Patrick also advises non-profit and charitable clients on all aspects of tax-exempt status and corporate governance matters. He assists clients 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.

AREAS OF EXPERTISE

Family Wealth Planning

Charitable Planning

Trust & Estate Administration

Wine Industry

EDUCATION

Cornell University; J.D., *magna cum laude*, 1992

University of Utah; B.A., economics, *cum laude*; 1989

BAR ADMISSIONS

California

ACCOLADES

Ranked by Chambers and Partners as a leading California lawyer in Private Wealth Law, 2020 – present

Recognized in *The Best Lawyers in America*®, for Trusts and Estates list, 2013 – present

PATRICK R. MCCABE 2027 RECOGNIZED BY Best Lawyers

© 2026 Shartsis Friese LLP | All Rights Reserved |

Experience

- Represents the Marin Community Foundation, one of the nation's largest community foundations in the country, 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.



Activities

- San Francisco Opera Association
  - Board Member, 2016 – present
- San Francisco Symphony
  - Chair, Development Committee, 2023 – present
  - Executive Committee, 2023 – present
  - Board Member, 2020 – present
- San Francisco Performances
  - Board Member, 2003 – present
  - Chair of the Board, 2013-2017
- American Bar Association, Real Property, Trust and Estate Law Section
- State Bar of California, Estate Planning, Trust and Probate Law Section
- San Francisco Bar Association, Taxation and Estate Planning, Probate and Trust Section

© 2026 Shartsis Friese LLP | All Rights Reserved |