Fox Rothschild LLP
ATTORNEYS AT LAW

Daniel C. Lorenzen

Partner

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Dan advises clients on the full range of estate planning issues, including preparing wills and trusts, tax planning, business succession and family wealth transfers.

He helps trustees and beneficiaries find practical, tax-efficient solutions to complex domestic and cross-border estate and trust administration matters. Fluent in Japanese, Dan has also advised Japan-based businesses on various aspects of their U.S. operations, including distributorships, real estate and tax issues.

Dan represents a range of clients and business owners in a variety of industries, including entertainment, fashion and apparel, Silicon Valley/Beach, real estate, biotech, oil and gas and agriculture. He advises on the traditional tools of wealth planning as well as on planning for federal, state and international income taxes and local property taxes.

Dan has prepared federal estate and gift tax returns and has represented fiduciaries before the IRS in the audit and appeals process regarding valuation and other tax issues. For domestic and international clients, he implements trust structures in appropriate jurisdictions to maximize benefits relating to their tax and family wealth planning goals.

Dan also represents trustees, executors and beneficiaries in the administration of trusts and estates, and litigates and settles disputes between trustees and beneficiaries. He has litigated throughout California and in the Surrogate's Court of Manhattan in New York. And he has resolved trust and probate litigation regarding the interpretation of formula allocation clauses and the appropriateness of trustees' fees.

Before Fox Rothschild

Prior to joining Fox Rothschild, Dan was in a partner in the Corporate and Tax & Wealth Planning practices of an international law firm.

Beyond Fox Rothschild

Is his pro bono practice, Dan has assisted juvenile immigrants in obtaining appropriate residency status due to a dangerous home life.

Dan is also a former member of the Screen Actors Guild.

Representative Matters

- Obtained favorable private letter rulings from the IRS related to incomplete gift trusts and generation-skipping transfer tax.
- Negotiated with the Los Angeles County tax assessor's office to reverse a $20 million property tax reassessment.
- Achieved a "no-change result" on a federal estate tax audit for issues related to annual exclusion gifts for partnership interests based on *Price v. Commissioner.*

Practice Areas

- Taxation & Wealth Planning
- Corporate
- Federal Estate & Gift Tax Planning

Bar Admissions

- California

Court Admissions

- U.S. Tax Court
- U.S. District Court, Eastern District of California

Education

- University of Michigan Law School (J.D., 2003)
- Brigham Young University (B.S., 2000)

Memberships

- California Society of Certified Public Accountants
    - Estate and Trust Planning Conference, Planning Committee Member
- US-Japan Tax Alliance of the Hawaii Tax Institute
    - Planning Committee Member
- Planned Giving Council of California State University, Channel Islands
    - Past Co-Chair
- Japan America Society of Southern California

Languages

- Japanese