



→ Jenny Hill Bratt

Partner
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Jenny Hill Bratt is a partner in the Tax and Estate Planning Practice Group in the firm's San Diego (Del Mar) office.

Areas of Practice

Her practice is focused on US and international estate and income tax planning, trusts and estates administration, family and closely-held business planning and charitable planning and exempt organizations.

She advises US individuals who own foreign assets on the manner in which such assets should be structured as well as their US tax compliance obligations. She routinely employs transfer tax mitigation techniques such as intentionally defective grantor trusts, grantor retained annuity trusts, irrevocable life insurance trusts, and family limited partnerships, among others.

Jenny regularly advises clients with the creation and administration of closely-held family businesses, from choice of entity issues, to the design and implementation of limited partnerships and limited liability companies, structuring tax-efficient wealth transfers and addressing income tax solutions arising from investments and operating businesses.

She also advises clients in planning and implementing charitable gifts including structuring such gifts through charitable remainder trusts and charitable lead trusts. She can also assist clients with the formation of private foundations and private operating foundations and advise such clients on issues that arise in the administration of such entities.

Jenny is a fellow in the American College of Trust and Estate Counsel (ACTEC) and is certified as a specialist in estate planning, trust, and probate law by the State Bar of California Board of Legal Specialization. She served on the Executive Committee of the Trusts and Estates Section of the California Lawyers Association, and was involved in the passing of the California Uniform Trust Decanting Act effective January 1, 2019.

Jenny has been ranked on Legal Week's Private Client Global Elite "Ones to Watch" lists since 2019.

Honors

Private Client Global Elite "Ones to Watch," Legal Week, 2019-2023

Best Lawyers, 2020-2022

Articles

- Trust and Estate Considerations with the Corporate Transparency Act
01.11.2024

Speaking Engagements

Speaker, "Trust Protectors: Guardians of the (Trust) Galaxy," San Diego Estate Planning Council, January 16, 2024

Speaker, "2023 Annual Update on New Cases and Legislation (Trusts and Estates)," San Diego County Bar Association, January 8, 2024

Speaker, "What Planners and Litigators Need to Know for 2024," North County Estate Planning Council, January 2, 2024

Co-Presenter, "EB4 Guardians of The (Trust) Galaxy: Trust Protectors Defined, Explained and Explored," Professional Fiduciary Association of California (PFAC), June 2, 2023

Co-Presenter, "Trust Protectors," Independent Trustee Alliance (ITA) Annual Conference, May 11, 2023

Co-Presenter, "Trust Protectors," California Lawyers Association, April 4, 2023

Co-Presenter, "Trust Protectors," Professional Fiduciary Association of California (PFAC) , January 11, 2023

Co-Presenter, "Charitable Planning," North County Estate Planning Council, December 6, 2022

Co-Presenter, "Taxes, Trusts and Tenders: What you need to know about your money to prepare for liquidity," TechGC Global Summit, November 4, 2021

Co-Presenter, "Qualified Small Business Stock," The American College of Trust and Estate Counsel (ACTEC) Virtual Fall Meeting, October 9, 2021

Co-Presenter, "Checklist 2020: Planning for any outcome," Withersworldwide webinar, October 6, 2020

Co-Presenter, "Looking Ahead: The power of Private Placement Life Insurance (PPLI)," Withersworldwide webinar, June 29, 2020

Co-Presenter, "Looking Ahead: Top 5 estate planning techniques during these uncertain times," Withersworldwide webinar, June 15, 2020

Co-Presenter, "To Decant or Not to Decant," Orange County Bar Association, March 11, 2020

Co-Presenter, "Decanting Trusts: How to Make it Work," ALI CLE audio webcast, January 29, 2020

Co-Presenter, "To Decant or Not to Decant," San Francisco Estate Planning Council, January 22, 2020

Co-Presenter, "To Decant or Not to Decant," USC Trust and Estate Conference, Los Angeles, California, November 22, 2019

Co-Presenter, "A Review and Analysis of the California Trust Decanting Act," 39th Annual Tax & Estate Planning Forum, San Diego, October 11, 2019

Co-Presenter, "Decanting in California," Orange Country Estate Planning Council, September 24, 2019

Co-Presenter, "Charitable Gifts of Real Estate," North County Estate Planning Council, September 3, 2019

Co-Presenter, "Decanting in California," North County Bar Association, August 14, 2019

Co-Presenter, "New California Uniform Decanting Act," STEP San Diego, April 16, 2019

Co-Presenter, "Decanting in California," Probate Attorneys of San Diego, February 28, 2019

Co-Presenter, "The New California Legislation on Decanting," North County Estate Planning Council, February 5, 2019

Co-Presenter, "Wine Not? California's New Decanting Act," First American Trust, February 5, 2019 and January 31, 2019

Events

29th Annual PFAC Educational Conference
Annual Update on New Legislation and Case Law
Town & Country Resort, San Diego, CA, 05.17.2024

Memberships

American College of Trust and Estate Counsel (ACTEC) Fellow

San Diego Jewish Community Foundation Professional Advisor Counsel (2013 - Present)

San Diego County Bar Association, Trusts and Estates Section and Probate Law Section

American Bar Association, Real Property, Probate and Trust Section and Tax Section

State Bar of California, Trusts and Estates Section and Tax Section

State Bar of New York

State Bar of Connecticut

Rancho Santa Fe Literary Society

Executive Committee of the Trusts and Estates Section of the California Lawyers Association Vice-Chair, Estate Planning Subcommittee (2013 - 2019)

California Trusts and Estates Quarterly Co-Editor in Chief (2017-2018)

California Trusts and Estates Quarterly Executive Editor (2016-2017)

Congregation Beth Israel of San Diego Board of Directors (2011- 2017)

Congregation Beth Israel of San Diego Executive Committee (2013 - 2015)

Congregation Beth Israel of San Diego Development Committee (2014 - 2015) - Former Chair

Anti-Defamation League Civil Rights Committee - San Diego Chapter (2014)

Anti-Defamation League Glass Leadership Program - San Diego Chapter (2012 - 2013)

American Bar Association Task Force which Submitted Comments to the IRS on Form 8939 (Allocation of Increase in Basis for Property Acquired from a Decedent), 2011

Practices

Employee Benefits

Estate Planning and Wealth Transfer

Litigation

Private Wealth and Fiduciary Litigation

Private Wealth Services

Tax

Education

LL.M., University of San Diego, School of Law, 2006

J.D., University of San Diego, School of Law, 2005

B.A., University of California, San Diego, 2003, *cum laude*

Admissions

California

New York

Connecticut