



## Douglas C. Smith

Director

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### Practice

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Business Planning

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Estate Planning & Probate

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Taxation

### Education

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University of Hawaii, William S. Richardson School of Law (J.D. 1990)

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University of California at Santa Barbara, Philosophy and Economics (B.A. 1983)

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Doug's practice emphasizes taxation, estate planning and business planning. He assists individuals, families and businesses with their legal needs.

#### Estate Planning:

- Preparation of Estate Plans – Prepares and revises estate plans, including Wills, Trusts, Powers of Attorney and Advance Health Care Directives.
- Estate Administration – Assists with the administration of estates, including probate and non-probate administrations.
- Tax Planning – Assists with planning for and minimizing estate and gift taxes.
- Charitable Giving – Assists with planning for charitable gifts, and creation of appropriate legal documents, such as charitable remainder trusts and charitable gift annuities.
- Dispute Resolution – Represents family members in disputes involving wills, trusts or estates, including alternative dispute resolution (mediation or other settlement or arbitration) and litigation, if necessary.
- Guardianship – Represents family members in guardianship proceedings, including seeking or disputing appointment of a guardian and assisting with administration issues.

#### Business Planning:

- Formation, Administration and Termination of Businesses – Assists individuals in forming, administering and terminating limited liability companies, corporations and partnerships.
- Tax Planning – Assists businesses with planning to minimize taxes and to determine the tax effects of activities undertaken.
- Reorganization – Assists with the reorganization of businesses, both taxable and tax-free.
- Contracts – Assists businesses with creating or reviewing leases and other contracts affecting the business.
- Dispute Resolution – Represents businesses and business owners in disputes, including alternative dispute resolution (mediation or other settlement or arbitration) and litigation, if necessary.

#### Related Matters:

- Real Estate – Assists individuals, trusts and business with planning,

contracts and disputes related to the purchase or leasing of real property.

- Conveyancing – Assists with conveying real property.
- 1031 Exchanges – Assists with planning and document preparation for 1031 exchanges.
- Premarital Agreements – Prepares and reviews Premarital Agreements.

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#### Professional and Community Affiliations

- American Bar Association (Member of Taxation Section, Business Section and Real Property, Probate and Trust Section)
- American College of Trust and Estate Counsel (Fellow)
- Catholic Charities (Committee – Public Policy)
- Goodwill Industries of Hawaii (Director)
- Hawaii Estate Planning Council (Member)
- Hawaii State Bar Association (Member and past Chair of Taxation Section, Business Section and Probate and Estate Planning Section)
- Ohu Ohu Koolau (Chair)

#### Publications (Partial Listing)

- Chapter on Wills, Encyclopedia of Estate Planning, Hawaii State Bar Association (1999, Rev. 2007)
- Estate Planning Forms Manual (contributor), Hawaii State Bar Association (2000)
- Financial and Estate Planning Forms Manual, Hawaii Institute for Continuing Legal Education (1995)
- Hawaii Conservatorship and Guardianship Forms Manual, co-author, Hawaii State Bar Association (2005)
- Kapiolani Park Preservation Society v. City and County of Honolulu: The Lease of Public Park Land as a Breach of a Charitable Trust, University of Hawaii Law Review, Vol 11 (Fall 1989)
- A Working Primer on the Hawaii Limited Liability Company Act (with Charles W. Key)



