Douglas C. Smith

Director

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Practice

Conservatorships & Guardianships

Taxation

Wills, Trusts & Estates

Education

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

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

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

Doug once again was selected by his peers for inclusion in the 2025 Edition of The Best Lawyers in America® for his work in Corporate Law, Litigation-Trusts & Estates, Tax Law, and Trusts & Estates. He was also named the Best Lawyers® 2024 Litigation-Trusts & Estates "Lawyer of the Year" in Honolulu. A designation given to a single attorney in each practice group by metropolitan area. Receiving this designation reflects the high level of respect a lawyer has earned among their peers for their abilities, their professionalism, and their integrity. He was named Best Lawyers® 2021 Lawyer of the Year Trusts & Estates, the Best Lawyers® 2015 Lawyer of the Year Litigation-Trusts & Estates, and the Best Lawyers® 2013 Lawyer of the Year Trusts & Estates. Doug has also been selected by Super Lawyers for 10 years.

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.

Professional and Community Affiliations

- American Bar Association
  - Business Law Section
  - Real Property, Trust & Estate Law Section
  - Taxation Section

- American Bar Foundation (Fellow)
- American College of Trust and Estate Counsel (Fellow)
- Hawaii State Bar Association
  - Business Law Section
  - Probate & Estate Planning Section
  - Real Property & Financial Services Section
  - Tax Section (past Chair)

- Catholic Charities (Committee – Public Policy)
- Chambers Top Ranked High Net Worth 2024
- Goodwill Industries of Hawaii (Director)
- Hawaii Estate Planning Council (Member)
- 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)

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Best Lawyers
Lawyer of the Year
2021
Trusts and Estates
Honolulu, Hawaii

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Best Lawyers
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2015
Litigation - Trusts and Estates
– Honolulu, HI

Douglas C. Smith
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2013
Trusts and Estates – Honolulu, HI