



ABBY WOOL LANDON

Founder / Managing Member

AREAS OF PRACTICE

Estate Planning
Probate and Trust Administration
Business Succession
Tax

EDUCATION

J.D., Lewis & Clark Law School, 1991
B.S., Simmons College, 1980

ADMISSIONS

Oregon State Bar, Family Law, Tax, and
Estate Planning Sections 1991
State Bar of Arizona

Washington State Bar Association, Real
Property, Probate and Trust, and Tax
Sections

U.S. Court of Appeals, 9th Circuit

AWARDS & RECOGNITION

Super Lawyers
2012–2019, Oregon Super Lawyer -
Estate Planning & Probate



For almost 30 years, our founder, Abby Wool Landon, has been helping clients preserve wealth, establish family succession plans, create legacy estate and disability plans, and identify related resources to serve her clients, their parents, their children of all ages, brothers, sisters, nieces, nephews, friends and charities. By applying her experience as an entrepreneur, a small business owner, director, and member of several family partnerships, Abby brings hands-on experience to her clients.

Abby developed our firm systems and continues to improve them by adopting the ideas of younger lawyers, by serving her clients, and using what she learns to serve others.

Abby is a planner, she writes and develops forms for her clients' wills, complex trusts, and asset protection devices. Over a decade ago, Abby developed the Emerging Estate Plan (www.emergingestateplan.com), a fixed fee program for young adults with emerging estates, and trained young attorneys to implement the plans. Since then, she has expanded the original flat fee program to extend to some larger estates. These will be available to eligible clients of Wool Landon. Abby is passionate about serving her long time and higher net worth clients and their extended families — developing, maintaining and expanding their estate planning and providing administration services to solve legal and tax problems.

Abby is known throughout the community as a problem-solver. Although she is an excellent strategist in a conflict, she is also the right lawyer to help lawyers and clients resolve complex situations and to bring families together with solutions to difficult planning problems. She serves as Trust Protector for many of her clients and their irrevocable trusts. Abby left the courtroom decades ago, but before she did, she had extensive courtroom experience in family law and fiduciary disputes. She has more recently testified as an expert witness in a multinational dispute involving multiple states and two countries.

Over the decades, Abby has designed entertaining presentations using anonymous client stories and fictional families. These events are both fun and educational, and give clients, their families, advisors, and accountants the excuse to break bread together. At the same time, they learn about the benefits of up-to-date planning documents and about the risks of relying on an old or non-existent estate and disability plan. Most recently, Abby designed "Building a Magical Legacy to Span Generations: Estate Planning Lessons from Harry Potter." She promises more, so watch the Wool Landon website for announcements.

Abby also speaks to advisors and lawyers. Her most recent educational speaking engagements include "From State to State: Community Property in Transit," presented at the Connecticut State Bar Association annual meeting on June 10, 2019. Abby shared her wealth of knowledge about the legal and tax implications of crossing state borders back and forth from community property states to common law states. Also, Abby was a faculty speaker at the June 14, 2019 Advanced Estate Planning seminar hosted by the Oregon State Bar. Alongside two other trust and tax experts, Abby presented a session titled, "Speed Walking Through the Uniform Principal and Income Act (UPIA)." Abby's portion of the session focused on Paragraph 9 of the UPIA: Differed Compensation, Annuities and Similar Payments. She reviewed the application of principal and income accounting for retirement account payments when the retirement account is held by the trustee of a marital trust to retain the qualification as a terminable interest property.

WOOL LANDON OFFICE

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**ACTIVITIES & MEMBERSHIP**

Multnomah Bar Foundation

2019–Treasurer

2018–Present, Board of Directors

Better World Club Board of Directors

2005–2016, Member

Oregon Community Foundation

2008–2012, Metro Council Member

Northwest Academy Board of Directors

Member

Annual Fundraiser

2009-2012, Trustee

CCI Enterprises Board of Directors

2004–2007, Member

PROFESSIONAL MEMBERSHIPS

Estate Planning Council of Portland

Multnomah Bar Association

American Bar Association, Real

Property, Probate, and Trust Section

REPRESENTATIVE MATTERS**Business Interest Transfers**

Planning for transfers of business and investment interests in corporations and tax partnerships to third parties, including assisting a team of business lawyers in executing a \$180M sale of assets to a third party. Designing and administering family gifts of business interests through the use of family limited liability companies (LLC and LLP transfers) for multiple generations.

Transfers to irrevocable trusts such as intentionally defective grantor trusts (IDGT's), sales to family members and family trusts. Restructuring business documents to accommodate family business succession planning and to obtain more favorable valuation for tax purposes.

Will & Trust Administration

Trust and probate administration for multiple domiciles, including international and cross-state-border assets. Complex administration of troubled trusts drafted by inexperienced lawyers and ones arising out of "do it yourself" internet software or internet advice leading to Oregon judicial and non-judicial settlements for multiple parties, and Trusts and Estate Dispute Resolution Act (TEDRA) settlements in Washington.

Will & Trust Planning

Using revocable (also known as "living") trusts and irrevocable trusts, planning for US resident non-citizens and non-resident US citizens, third party special needs trusts for disabled adult children, trusts for beneficiaries such as unrelated minors, spendthrifts, or persons with physical and other challenges that create special needs. Working through gifting with married couple clients and avoiding reliance on disclaimer planning for developed estates. Creating life insurance trusts, reviewing life insurance options and planning for life insurance as a wealth replacement tool. Representing same-sex couples before and after US v. Windsor. Creating estate tax plans including generation skipping transfer tax (GST) trusts, federal gift and estate tax exemption planning for US citizens, state estate tax planning for multiple resident clients with tax domicile planning, planning with and for community property for persons with multiple state residences, charitable annuity trusts and charitable unitrusts (CRTs, CRAT and CRUT), preparing premarital (also known as prenuptial) and postmarital agreements.

Wills and Trust Disputes

Lead strategic attorney for trust and probate estate litigation including wills and trust disputes involving multiple person partnerships, complex family and unrelated corporate business disputes involving shareholder derivative suits and partnership dissolutions, elder and other financial abuse, undue influence of a financial advisor and realtor.

Community Property Applications

Community property tax planning and legal applications including wealth preservation in both community property and separate property states.

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