

ROBERT B. MARTIN JR.

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PROFILE

A highly experienced California attorney with more than 45 years of diversified experience in tax law, now emphasizing tax defense and asset protection:

- Admitted to practice in California since 1970. Admitted to practice before U.S. Tax Court (1971); U.S. District Court (C.D. California 1971; S.D. California 2007); 9th Circuit Court of Appeals (1972); D.C. Circuit Court of Appeals (2014).
- Certified in 1981 as a Certified Specialist in Taxation Law, State Bar of California Board of Legal Specialization; recognized for 30 year anniversary 2011.
- AV Peer Review Rated for more than 25 years – Martindale-Hubbell/LexisNexis.
- Fellow, The American College of Board Certified Attorneys
- Extensive experience in defense of taxpayers in more than 1,000 tax audits and controversies with the IRS and California State taxing authorities, including appearances as counsel of record in more than 500 cases filed in the U.S. Tax Court.
- Provides sophisticated tax, estate and asset protection planning for high net worth individuals, tempered and informed by experience in tax and related litigation.
- Annotations Author, *International Trust Guidebook* by Terry Coxon, published by Doug Casey's International Man (2014)
- Author of more than 20 published articles on taxation and business topics.
- Effective speaker on tax topics at numerous seminars sponsored by business and professional groups, including Casey Research Summits.

AREAS OF PRACTICE

Asset Protection

- Sophisticated estate and asset protection planning, including use of LLCs, grantor trusts, irrevocable life insurance trusts, grantor retained annuity trusts and charitable trusts.
- Foreign trusts and international tax planning, including discretionary foreign trusts.
- Advice on offshore reporting requirements including (i) forms related to foreign operations of U.S. owners (Forms 5471, 8865 and 8858); forms related to the ownership of foreign accounts and financial assets (Forms 8938, FinCEN Form 114 (FBAR)); and (iii) forms related to foreign trusts (Forms 3520, 3520-A).

- Investment and estate planning for retirement accounts, including advice on Roth conversions of traditional IRAs, avoidance of prohibited transactions and application of UBIT.
- Planning investment transactions, including installment sales, options and precious metals.
- Corporation, partnership and limited liability company organization, reorganization, operation, liquidation, purchase and sale.

Tax Defense

- Internal Revenue Service audits and appeals.
- U. S. Tax Court deficiency litigation and declaratory relief litigation.
- U. S. District Court refund, summons enforcement and IRS disclosure litigation.
- Representation of tax professionals in disputes involving preparer and promoter penalties, including proceedings before the IRS Office of Professional Responsibility (OPR).

CAREER OVERVIEW

- Law Offices of Robert B. Martin Jr., Escondido/San Diego/Glendale/Pasadena/Petaluma (1997 - present).
- Partner, Martin & Hudson (1990-1997)/Martin & Deacon (1985-1990)/Martin, Davis & Deacon, Los Angeles (1984-1985).
- Partner, Meserve, Mumper & Hughes, Los Angeles (1978-1984) (Head of Tax Department 1980-1984).

CHARITABLE/RELIGIOUS SERVICE

- Vice President, American Rose Society
- Master Consulting Rosarian, Accredited Horticultural and Arrangements Judge, American Rose Society.
- Recipient of the American Rose Society Klima Medal (2009); Guy Blake Hedrick Jr. Award (2007); Silver Honor Medal, and three local rose society Bronze Honor Medals.
- Editor, American Rose Society *Rose Exhibitors' Forum* (www.roseshow.com)
- National Editor, *Horizon Roses 2015*
- Author of the book "Showing Good Roses", *Roseshow.com* 2001
- Elder, former Ward Mission Leader, Church of Jesus Christ of Latter Day Saints, Escondido Hills Ward.

EDUCATION

- University of Southern California School of Law (J.D. 1969) (Order of the Coif, Staff Member and Comment Editor, *Southern California Law Review*).
- Kent State University (B.A. History 1966).

PERSONAL

- Born 1944 in Akron, Ohio.
- Married to Dona L. Martin.
- Combined eight children, thirteen grandchildren.