

Snell & Wilmer



Timothy J. Kay

Partner | Orange County

Tel. 714.427.7400

tkay@swlaw.com

Main Bio

Tim Kay is a Certified Specialist in Estate Planning, Trust and Probate Law, California Board of Legal Specialization. He is a partner and co-practice group leader in the firm's Private Client Services practice group. Tim's practice is concentrated in tax, trust, and estate matters with emphasis in estate planning, trust and probate administration, and estate and gift taxation. He employs advanced estate planning techniques, including grantor retained annuity trusts, family partnerships, limited liability companies, charitable remainder trusts, defective grantor trusts, insurance planning, and the creation, qualification and funding of public charities and private foundations. Tim handles premarital agreements and advises family law lawyers on the intersection of family law and estate planning. His practice includes significant matters involving trust and estate litigation, including post-death will and trust contests, issues involving the liability of trustees and other fiduciaries, and the rights of beneficiaries. In addition, Tim provides advice to non-profit organizations.

Education

- Stanford Law School (J.D., *with distinction*)
 - Note Editor, Stanford Law Review
- University of San Francisco (B.A., Psychology)

Professional Memberships & Activities

- American Bar Association
- Orange County Bar Association

Representative Presentations & Publications

- "[Tax and Estate Planning in the Current Environment](#)," Author, Snell & Wilmer Legal Alert (March 23, 2020)
- "How T&E Litigation Has Affected My Planning," Speaker, 15th Annual Jerry A. Kasner Estate Planning Symposium, Santa Clara, CA (October 17-18, 2019)
- "Staying Tax Exempt," (Training Program for Pro Bono Nonprofit Organizations Legal Assessment Clinic), Co-Presenter, ACC-SoCal, Public Law Center, Snell & Wilmer Orange County Offices, Costa Mesa, CA (April 4, 2019)
- "[Pitfalls for Family Trustees](#)," Co-Author, Orange County Business Journal (October 1, 2018)

- "["Repeal the Estate Tax!" And Other Sound Bites](#)," Co-Author, Orange County Business Journal (October 2, 2017)
- "["A Death in the Family - Now What?"](#)" Co-Author, Orange County Business Journal (March 14, 2016)
- "IP in the Afterlife: IP Asset Estate Planning," Panelist, The 2015 Intellectual Property Institute, Rancho Mirage, CA (November 13, 2015)
- "["Estate Planning in 2015](#)," Co-Author, Orange County Business Journal (October 12, 2015)
- "["The 'Permanent' Relief Act](#)," Co-Author, Orange County Business Journal (June 24, 2013)
- "["The Disappearing Estate and Gift Tax Exemption](#)," Co-Author, Orange County Business Journal (September 17, 2012)
- "["Under Political Pressure, IRS Halts Investigation of Anonymous Political Contributions](#)," Co-Author, Daily Journal (July 2011)
- "["In Political Fundraising, the Price of Anonymity May Be Rising](#)," Co-Author, Daily Journal (June 2011)
- "Estate Tax and Wealth Succession," Speaker, Investment Outlook for 2011 and Beyond, Morgan Stanley, Orange County, CA (April 2011)
- "["Tax-Wise Giving](#)," Contributor, Orange County Business Journal's 2011 Giving Guide (March 2011)
- "Succession Planning for Family Businesses," Panelist, Continuing Education of the Bar (CEB) (2004, 2008, 2009)
- "["Planning for the Liquidity Event](#)," Orange County Business Journal (2007)
- "["Family Feuds: Estate Litigation, an Unpleasant Game for Unprepared Benefactors and Beneficiaries](#)," Orange County Business Journal (2006)
- "["Family Business Succession: Creating Your Own Story](#)," Orange County Business Journal (2005)
- "Patents and Copyrights," CEB Estate Planning for Special Assets (2004)
- "Estate Planning for Patents & Copyrights," Lecturer, UCLA/CEB Estate Planning Institute (2002)

Professional Recognition & Awards

- The Best Lawyers in America[®], Trust and Estates (2023-2024)
- AV Preeminent[®] Peer Review Rating from Martindale-Hubbell[®]
- The Best Lawyers in America[®], Trusts and Estates (2006-2022)
 - Lawyer of the Year, Trusts and Estates (2017, 2021)
- Leaders in their Fields, Chambers High Net Worth Guide (2016-2019)
- The Best Lawyers in America[®], Business Edition, Trusts and Estates (2012)
- Southern California Super Lawyers, Estate Planning & Probate (2008-2011, 2014-2019)

Community Involvement

- South Coast Repertory Theater, Board of Trustees
- Boys Republic
 - Board of Directors
 - Past President
- Orange Coast Estate Planning Council, Past President
- Orange County Community Foundation, Past Chairman

Previous Professional Experience

- Gibson, Dunn & Crutcher LLP, Partner, Irvine, California

Bar Admissions

- California

Court Admissions

- Supreme Court of California
- United States Tax Court