

2011

Directory of Professional Advisors for the LGBT Community





Donor-Advised Funds at Horizons Foundation



Enjoy simple, comprehensive administration of your philanthropic giving. A single contribution to your donor-advised fund at Horizons Foundation can benefit multiple nonprofits while requiring only one tax substantiation letter and no check-writing on your part. Join the community.

Become part of a community of givers

For more information on donor-advised funds,
contact Deb Stallings at 415.398.2333 or
dstallings@horizonsfoundation.org

horizons foundation

Contents

2	About this Directory
3	About Horizons Foundation
4	Adoption, Domestic Relations, and Family Law Attorneys
6	Estate Planning Attorneys
11	Fiduciaries
12	Financial Advisors
20	Tax Preparers
23	Other Professional Advisors
24	Useful Websites and Organizations

If you know of other advisors who should be listed in this directory, please contact Devesh Khatu at 415.398.2333 or visit our website at www.horizonsfoundation.org to download the appropriate forms.

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About This Directory

Horizons Foundation is proud to present the 2011 edition of our *Directory of Professional Advisors for the LGBT Community*. Created in response to numerous requests for referrals to such advisors, this directory is intended to assist our donors and others in the community seeking professional advice that considers the particular legal, economic, and social needs of lesbian, gay, bisexual, and transgender (LGBT) people.

The directory—which is updated annually—includes attorneys, financial advisors, accountants, and others who offer services that integrate the philanthropic needs of LGBT clients. In compiling it, Horizons cast a wide net by asking hundreds of advisors to complete a questionnaire describing their services; only those who returned the questionnaire are included here. We welcome contact from advisors interested in being listed in future editions.

Because part of Horizons Foundation’s mission is to increase LGBT philanthropy, we also asked advisors for information on how they give back to the Bay Area LGBT community. We have highlighted in **BOLD CAPS** those who let us know that they support local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation.

Horizons is committed not only to serving the needs of donors, but also to promoting our community’s philanthropic values and potential. It is our hope that as people engage the services of professional advisors, all parties keep in mind the philanthropic dimensions and possibilities of the decisions to be made. Towards that end, we also offer a series of seminars on topics related to LGBT giving, with sessions tailored both to the donor community and to professional advisors.

We hope that you find this *Directory of Professional Advisors* useful. For more information and resources specifically for donors as well as professional advisors, please see our website at www.horizonsfoundation.org.

About Horizons Foundation

Horizons Foundation, a philanthropic social justice organization, serves the lesbian, gay, bisexual, and transgender community throughout the Bay Area and beyond. For over 30 years, we have been meeting the needs, advancing the rights, and celebrating the lives of LGBT people through a diverse range of programs, services, and initiatives that support LGBT organizations in our community. The foundation has made nearly \$6 million in grants to nonprofit organizations in the past three years alone.

Horizons also supports LGBT donors, without whose commitment and generosity our community's advocates and service providers could not exist. Horizons provides philanthropic education programs, customized services for individual donors, and a wide range of donor-advised, field of interest, and scholarship funds. Moreover, Horizons is committed to increasing the number of active donors who support LGBT causes and organizations.

We also provide philanthropic advice to donors and to professional advisors assisting clients with planned gifts and donor-advised funds.

For more information about making a planned gift or opening a donor-advised fund, please contact Deb Stallings, Director of Development and Gift Planning, at 415.398.2333 x103.

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Your LGBT Community | Your LGBT Foundation

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DISCLAIMER

Horizons Foundation offers these lists as a resource and not as an endorsement of the qualifications or services of any individual, partnership, corporation, or any other entity listed. We advise you to conduct your own investigation before engaging the services of any of the advisors listed.

Horizons retains additional information about each advisor, which is available upon request.

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Adoption, Domestic Relations, and Family Law Attorneys

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation. The brief notes about each advisor are taken from information provided by the advisors.

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See listing under Estate Planning Attorneys

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Emily Doskow provides family law counsel to the LGBT community, including adoption, domestic partnership and marital formation and dissolution, and other family matters.

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Rachel Ginsburg provides legal representation in family law, for both domestic partnership and marriage relationships, including dissolution, child custody and support, adoptions, preregistration agreements, premarital agreements, wills, trusts, and powers of attorney.

***FREDERICK C. HERTZ**

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The Law and Mediation Offices of Frederick Hertz provide legal counseling, negotiation advocacy, and mediation regarding the formation or dissolution of same-sex partnerships.

Eva Herzer, JD

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Eva Herzer provides family law mediation services for divorces at a reasonable cost, and brings 30 years of experience as a lawyer, 17 years of experience as a mediator, and a background in psychology to the process.

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The family law and mediation office of Dylan Miles assists families in starting and ending relationships fully informed, respectfully, and with heart.

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Heba Nimr serves those who are in the midst of or planning for significant transitions—such as relationship formation or dissolution, co-habitation, incapacity, and/or death—with a focus on supporting clients to use these traditional opportunities to build on the strengths of themselves, their families, and communities.

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Ora S. Prochovnick has specialized for over 25 years in housing rights and LGBT family creation and protection, including adoptions, relationship agreements, wills and estate planning, and mediation services. Sliding scale fees.

***LINDA SCAPAROTTI**

See listing under Estate Planning Attorneys

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Charlie Spiegel's practice includes helping LGBT and straight families grow through adoption, surrogacy, foster-adopt, and pre-nuptial planning, and helping them separate in respectful ways through divorce and custody mediation, as well as having over 20 years of wide experience in real estate and LGBT rights since graduating with honors from New York University School of Law.

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Wald & Thorndal, PC provides family law for the 21st century.

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Ariel Winger is a family law attorney and mediator who helps parting couples stay out of court in dissolution, divorce, and custody matters.

Estate Planning Attorneys

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The Law Offices of Bill Ambrunn specialize in representing LGBT individuals and families in a variety of legal matters including estate planning and family law. They also advise/represent nonprofit organizations in a wide variety of legal matters.

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The Law Offices of Susan Marchant Angel have been providing the LGBT community with sensitive, expert estate planning and estate administration services for over 25 years.

***JUDITH LAUTER BAER**

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Judith Baer has over 33 years of legal experience specializing in estate planning services, including wills and trusts, as well as estate administration services including probate and trust administration.

***ALMA SOONGI BECK, JD, LL.M. Taxation**

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Alma Soongi Beck is a certified specialist in estate planning, trust, and probate law with the State Bar of California Board of Legal Specialization, focusing on legal services for the LGBT community, including probate and trust administration, estate planning and will/trust drafting, domestic partnership issues, and property tax, titling, and co-ownership issues.

***DIANE R. CASH**

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Diane R. Cash is a certified specialist (State Bar of California) in estate planning, probate, and trust law with 29 years of experience, particularly with the LGBT community.

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The law offices of Johnston Childress LLP have over 35 years of combined experience, and offer advanced estate and income tax planning for gay, lesbian, and other non-traditional families that include estate tax planning, charitable giving, and business succession.

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Susanne Cohen specializes in estate planning, conservatorships, probate and trust administration, elder financial abuse cases, and long-term care planning for financing home health and nursing home care.

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Creighton Law Offices specializes in providing exemplary estate planning, trust, probate, and long-term care legal services to members of the LGBT community.

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Danfoura Law Offices is dedicated to providing affordable and responsible legal services to individuals, businesses, and organizations in regards to general civil matters, real property, and estate planning and administration.

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***JAMES N. EIMERS**

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Jim Eimers specializes in wills, trusts (including special needs trusts, charitable trusts, and irrevocable life insurance trusts), probate, trust administration, and forming and maintaining partnerships, LLCs, and corporations.

***JOSEPH FERRUCCI, Esq.**

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Joe Ferrucci specializes in estate planning, estate and trust administration, and property tax and titling. His practice focuses on estate planning for same-sex and unmarried couples. He holds a JD from UC Hastings, and an Estate Planning Certificate from Golden Gate University.

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Attorney David R. Gellman has been dealing with the unique estate planning needs of LGBT clients for over 30 years. David and his firm offer guidance in all aspects of real estate law, including landlord/tenant, tenancy-in-common (TIC) formation and dispute resolution, and condominium conversion.

***RACHEL D. GINSBURG**

See listing under Adoption, Domestic Relations, and Family Law

***ROGER S. GROSS**

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Roger Gross specializes in estate planning and post-death administration.

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For over 30 years, Michael C. Hall has advised LGBT clients in estate planning, estate administration, real estate, and dispute resolution, including as a mediator for the Bar Association of San Francisco Early Settlement Program. M C Hall & Associates offers a broad range of dispute resolution services, including personal injury, real estate, and landlord-tenant.

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Aubrey Hone specializes in providing LGBT taxpayers with tax, business, and estate planning services, as well as representation in federal and state audits, appeals, and other disputes.

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Jewel & Stoneman, LLP is an estate planning law firm that focuses on providing legal support to the LGBT community.

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation.

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The law offices of Johnston Childress LLP have over 35 years of combined experience, and offer advanced estate and income tax planning for gay, lesbian, and other non-traditional families that include estate tax planning, charitable giving, and business succession.

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Sandy Kasten specializes in tax planning and return preparation for estates, trusts, and fiduciaries. She is a frequent speaker for the Professional Fiduciaries Association of California, and writes on tax topics for California Continuing Education of the Bar.

***DEB L. KINNEY**

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DLKLawGroup PC is a full-service firm providing probate, trust administration, and estate planning services with a sensitivity towards and in-depth knowledge of the complexities faced by the LGBT community, with offices in San Francisco and Santa Rosa.

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Richard J. Lee is an attorney with 35 years of experience specializing in estate planning, probate, elder law, and business transactional matters, including nonprofit corporations. The firm also does probate and trust litigation, and represents conservators and trustees.

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***JANE BRINDLE MILLER**

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Jane Brindle Miller specializes in estate planning, trust, and probate law, and is certified by the State Bar of California and the Board of Legal Specialization.

***HEBA NIMR**

See listing under Adoptions, Domestic Relations, and Family Law Attorneys

Elvira Orly

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The Orly Law Firm, Inc. specializes in taxes, trusts, wills, estate planning and administration, probate, real estate, pre-nups, post-nups, cohabitation agreements, formation of LLCs and corporations, and self-directed IRAs. Consultations are available for \$39.50 and up.

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Virginia Palmer is a partner at the law firm of Fitzgerald Abbott & Beardsley with nearly 30 years of experience focusing on estate planning, probate, trust administration, and elder law, with particular emphasis on non-traditional families.

***ORA S. PROCHOVNICK**

See listing under Adoption, Domestic Relations, and Family Law Attorneys

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For 30 years Linda Scaparotti has been dedicated to providing services, documents, and education needed to protect LGBT relationships and families, specializing in estate planning and family law, including trusts, powers of attorney, domestic partner agreements, adoption, and donor and surrogacy agreements.

***MARK A. SENICK, JD**

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Mark Senick is an attorney specializing in estate planning and probate, small business, and domestic partner issues.

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Jewel & Stoneman, LLP is an estate planning law firm that focuses on providing legal support to the LGBT community.

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Susan von Herrmann is a partner at the law firm of Fitzgerald Abbott & Beardsley. She focuses on assisting non-traditional families in estate planning, charitable planned giving, trust administration, probate, and trust controversy matters.

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Helene V. Wenzel provides a full spectrum of estate planning solutions for you and your loved ones: wills and trusts; health and financial powers of attorney; probate and trust administration; incapacity and conservatorships; special needs trusts; and long-term care and MediCal planning.

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation.

Fiduciaries

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation. The brief notes about each advisor are taken from information provided by the advisors.

***GREG BOGDAN, CPA**

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As a private professional fiduciary, Elizabeth Callaway manages property and finances as a trustee or as attorney-in-fact under a power of attorney.

***RICHARD THOMAS DAVIS**

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See listing under Financial Advisors

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Thomas A. Lucas is a licensed fiduciary—a professional entrusted with the property or finances of another person—and acts in the person’s best interest when holding, investing, or otherwise managing that person’s affairs. He also does case management and acting as Power of Attorney for Health Care.

Scott Phipps, CLPF, NCG

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Scott Phipps is a CA Licensed Professional Fiduciary #11 acting as conservator, trustee, executor/administrator, and keeping seniors fiscally fit.

Financial Advisors

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation. The brief notes about each advisor are taken from information provided by the advisors.

Jeff Ahrens

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Jeff Ahrens provides investment advice to individuals, families, and businesses, utilizing traditional and nontraditional investments to help clients work towards reaching their goals.

***ELISABETH ANDREASON, CFP®**

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Elisabeth Andreaseon's expertise in asset management, estate planning, and philanthropic planning allow her to design plans that are a win-win for both family and the community, while minimizing tax exposure during the sale or transfer of assets.

***ANGELA BERRY**

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Karen Stogdill is enrolled to practice before the IRS, and she specializes in tax consultations, planning, and preparation for individuals, couples (including registered domestic partners / same-sex married couples), small businesses, and trusts.

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Marcum Stonefield provides thought leadership and hands-on experience for tax preparation for LGBT couples in these IRS fast-changing times.

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Ellen Wulf provides tax preparation, book keeping and payroll services.

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Since 1978, Jan Zobel has provided careful, friendly, and knowledgeable tax preparation and consultations for self-employed people (including independent contractors), owners of rental property, and domestic partners. Jan has offices in San Francisco and Oakland.

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation.

Other Professional Advisors

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation. The brief notes about each advisor are taken from information provided by the advisors.

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Callaway & Wolf are trial lawyers, with a practice emphasizing plaintiffs' personal injury and medical malpractice cases.

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Jeff Nguyen specializes in the representation of tax-exempt organizations.

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Callaway & Wolf are trial lawyers, with a practice emphasizing plaintiffs' personal injury and medical malpractice cases.

Useful Websites and Organizations

Horizons Foundation

www.horizonsfoundation.org

415.398.2333

In addition to this Directory of Professional Advisors, Horizons Foundation offers a Guide to Gift Planning for the LGBT Community, testamentary gift forms, LGBT Community Endowment options, and other information, resources, forms, and stories on planned giving that may be useful for both donors and professional advisors. There is also a helpful resources page on the website devoted to federal tax law changes in 2010 applicable to registered domestic partners/same-sex married couples in California.

Lambda Legal Defense and Education Fund

www.lambdalegal.org

Lambda's website contains many short articles containing useful information, such as What Are You Waiting For? Write a Will! and Suggested Questions to Ask an Attorney. They also have a booklet entitled Life Planning: Legal Documents & Protections for Lesbians and Gay Men available for download.

National Center for Lesbian Rights

www.nclrights.org

NCLR's website has many downloadable fact sheets, articles, and sample documents covering partnership protection, adoption, and other family issues, including LifeLines: Documents to Protect You and Your Family in Times of Trouble, sample co-parenting agreements, donor insemination agreements, and many others. NCLR's site also walks you through how to register your California domestic partnership.

Transgender Law Center

www.transgenderlawcenter.org

Transgender Law Center's website has many forms specific to transgender people, including the Spouse's Gender Memorandum of Understanding Form, Transgender People & Living Wills Pamphlet, and the Transgender-specific Advanced Healthcare Directive Form.

Nolo Press

www.nolo.com

Nolo's mission is to make the legal system work for everyone, not just lawyers. Their website has both articles and products for purchase that enable people to prepare their legal documents as much as possible by themselves. They have resources on wills, healthcare, powers of attorney, estate planning, and more, including regular updates to their Legal Guide for Lesbian and Gay Couples. Nolo's publications and products also include Nolo's Simple Will Book, Plan Your Estate, and Quicken Willmaker Plus.

A graphic consisting of six vertical bars of equal height and width, arranged side-by-side. From left to right, the colors are red, orange, yellow, green, blue, and purple. The bars are separated by thin white gaps. The bottom of the bars is cut off by a white semi-circular shape that contains the text.

We're accepting.

Your donation supports many LGBT causes.

Every day, LGBT community nonprofits help meet the needs, advance the rights, and celebrate the lives of LGBT people throughout the Bay Area.

Thanks to the generosity of people like you, Horizons Foundation supported them with more than \$4 million in grants in the last two years alone.

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