SARAH MOORE JOHNSON
Founding Partner

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BIOGRAPHY

Sarah Johnson is a respected leader in the Washington, DC estate planning community who concentrates on estate planning, trust and estate administration, business succession planning, asset protection, and charitable giving while minimizing income, estate, gift and generation-skipping transfer taxes. Recognized as a Fellow of the American College of Trust and Estate Counsel (ACTEC) and as a Top Attorney in the *Washingtonian* magazine, Sarah focuses on planning for multi-family offices, entrepreneurs, real estate developers, and art collectors. She particularly relishes streamlining and improving existing estate plans for her high net worth clients.

Prior to attaining her law degree, Sarah was a senior financial analyst in the Valuation Services Group of Arthur Andersen LLP in Atlanta, and in that capacity gained considerable knowledge in valuing assets and using discounts in estate planning. Sarah also clerked for American Cancer Society's Office of Corporation Counsel, where she became familiar with the tax laws applicable to charitable organizations.

Sarah is a Southerner at heart and puts clients at ease with her relaxed, friendly manner. She earns their respect with her attention to detail, honesty and depth of knowledge. A master of organization, she strives to simplify and de-clutter her clients' estate plans wherever possible.

EDUCATION

J.D., magna cum laude
University of Georgia
School of Law, 2002
- Order of the Coif
- Outstanding Notes Editor, Georgia Law Review
- John C. O'Byrne Excellence in Taxation Award

B.S. in Business, magna cum laude, Wake Forest University, 1997
- Thomas K. Hearn Excellence in Leadership Award
- President, Panhellenic Council

BAR MEMBERSHIPS

District of Columbia
Maryland
Virginia
Georgia

PRIOR EXPERIENCE

- Partner, Counsel and Associate, Venable LLP (2003 to 2014)
- Associate, Kilpatrick Townsend & Stockton, LLP (2002 to 2003)

AWARDS & RECOGNITION

- Elected in 2015 as a Fellow of the American College of Trust and Estate Counsel in recognition of her outstanding reputation, exceptional skill, and substantial contributions to the field by lecturing and participating in bar activities
- Elected in 2018 as a Fellow of the American Bar Foundation, which is a global society honoring 1% of attorneys in each jurisdiction who have demonstrated outstanding dedication to the highest principles of the legal profession and to the welfare of their communities.
- Named to *Washingtonian*'s list of Best Lawyers in 2017 and 2018.
- Selected as a Top Estate Attorney by *Washingtonian* in 2019, 2018, 2016 and 2014
- Included in the Chambers Worldwide Guide as a top attorney for high net worth clients for 2018 and 2019.
- Named a Rising Star in the 2014 and 2013 editions of *Washington, DC Super Lawyers.*
- Featured in *Legal 500* national rankings in 2013.
- Named a Nolan Fellow of American Bar Association Taxation Section in 2008 for leadership in the Tax bar as a young lawyer.

PROFESSIONAL AFFILIATIONS

- President, Vice-President, Board Director and Former Committee Chair, Washington DC Estate Planning Council (2013 to present)
- Co-Chair, Greater Washington Community Foundation's Professional Advisors Council (2018 to present)
- Steering Committee, Estates Trusts & Probate Law Section of D.C. Bar Association (2014-2015)
- Former Chair, Estate Planning Committee of the D.C. Bar Association Taxation Section (2008-2009; Vice Chair from 2005-2008)
- Subcommittee Chair, American Bar Association Task Force for Tax Reform (helped author a report submitted to Congress in 2012)
- Co-Founder, DC Trusts and Estates Attorneys Study Group
- Fellow, American College of Trust and Estate Counsel ("ACTEC")
- Fellow, American Bar Foundation

PUBLISHED ARTICLES

- Art Crimes and Misdemeanors: Managing Risk in Estate Administration and in Appraisals of Stigmatized Art, *Digital Journal of Advanced Appraisal Practice*, Spring 2019.
- Estate and Tax Guidance for Artists and Collectors, Bradford S. Cohen, Sarah M. Johnson, Charles K. Kolstad, Los Angeles Lawyer, June 27, 2013
- After DOMA: Impacts on Tax and Benefits Planning, Sarah M. Johnson, Harry I. Atlas, Venable Tax Bulletin, May 2012
- Planning Considerations in Naming a Guardian for a Minor Child, Sarah M. Johnson, Wealth Strategies Journal, Spring 2005
- Life Insurance Trusts and Insurable Interest: Did Chawla Go Too Far?, Sarah M. Johnson, Washington, D.C. Estate Planning Council Newsletter, Issue No. 41, Spring 2003
- Testamentary Trusts as the Beneficiary of an Individual's Retirement Plan in Georgia, Sarah M. Johnson, State Bar of Georgia Taxation Section Newsletter, 2002
- Facility Hostility? Sex Discrimination and Women's Restrooms in the Workplace, Sarah M. Johnson, 36 Georgia Law Review 599

SPEAKING ENGAGEMENTS

- "Surprise! Re-Defining Family in the Wild West of DNA Test Kits and Assisted Reproductive Technology", 39th Annual Kansas City Estate Planning Symposium, May 1, 2020
- "When ART and 23andMe Shake the Family Tree: Updating Estate Plans for Changing Families", ACTEC 2020 Annual Meeting, March 7, 2020
- "Minority Report: Planning for Clients with Minor Children", 56th Annual NAEPC Advanced Estate Planning Strategies Conference, November 7, 2019
- "Parenting from the Great Beyond: Planning for Clients with Minor Children", 41st Annual Duke University Estate Planning Conference, October 11, 2019
- "Parenting from the Great Beyond: Planning for Parents of Minors", Northern Virginia Estate Planning Council, September 24, 2019
- "Parenting from the Great Beyond: Planning for Parents of Minors", University of Richmond 47th Annual Estate Planning Seminar for Professionals, May 14, 2019
- "IRS Form 712: Like a Box of Chocolates, You Never Know What You'll Get", American Bar Association Section of Taxation May Meeting, May 10, 2019
- "Gift Tax Returns: Top Tips for the Trade", to the Northern Virginia Chapter of CPAs, February 19, 2019
- "Sweet Child O' Mine: Planning for Parents of Minors", 53rd Annual Heckerling

Institute on Estate Planning, Orlando, Florida, January 14, 2019

- "Welcome to the Jungle: Redefining Family Amid Advances in Reproductive Science", 53rd Annual Heckerling Institute on Estate Planning, Orlando, Florida, January 14, 2019
- "Artists, Collectors & Criminals: Planning for and Administering an Estate with Lost, Stolen, Fraudulent, or Illegal Art", 2018 Mid-Atlantic Regional Meeting, September 22, 2018
- "Getting Your Hands Dirty with Real Estate Investors", 52nd Annual Heckerling Institute on Estate Planning, Orlando, Florida, January 25, 2018
- "Estate Planning for Minor Children", to Anne Arundel County Bar Estates and Trusts Committee, September 28, 2017

SPEAKING ENGAGEMENTS (continued)

- “Preparation of Gift Tax Returns (Form 709)”, to the Maryland State Bar Association, June 6, 2017
- “Estate Planning for the Artist and Art Collector”, at the Montgomery County Bar Association Estates & Trusts Section meeting, March 20, 2017
- "529 College Savings Plans: Extra Credit for the Estate Planning Attorney" to the DC Bar Taxation Section Estate Planning Committee, March 15, 2016 and the Maryland State Bar Estates and Trusts Study Group, April 21, 2016
- “Gift Tax Returns: Top Tips for the Trade”, to the Washington, D.C. Estate Planning Council, January 21, 2016
- “Parenting from the Great Beyond: Estate Planning for Minor Children”, to the DC Bar Estates, Trusts & Probate Law Section, February 18, 2015
- “International Estate Planning for Art Collectors and Their Advisors”, to the Art & Cultural Heritage Law Committee of the American Bar Association, November 12, 2014
- “Estate Planning for the Artist and Art Collector”, at the Maryland 2014 Advanced Estate Planning Institute, May 9, 2014
- "Modernizing Estate Plans for Advances in Reproductive Science" to the DC Bar Taxation Section Estate Planning Committee, March 11, 2014
- "Art as an Investment: Tax Planning and Valuation Issues" to the Washington DC Estate Planning Council, February 26, 2014
- "Top 10 Take-Aways from the 2014 Heckerling Estate Planning Institute" to the Maryland State Bar Association Estate and Gift Tax Study Group, February 20, 2014
- "Estate Planning Techniques for Personal Property" to the American Society of Appraisers Conference on Personal Property, May 2, 2013
- "Estate Planning for Art Collectors" at the Boca Raton Museum of Art, February 6, 2013
- "Displaying Value: Special Issues in Valuing Art for Estate, Gift and Income Tax Reporting" for the American Bar Association Section of Taxation, January 2013
- "Estate Planning for Artists and Art Collectors" for the American Bar Association Section of Taxation, May 2012
- "Estate Planning for the Artist and Art Collector" to the Estate Planning Committee of the DC Bar Taxation Section, March 20, 2012
- "Making the Most of Gifts to Family and Charity under the 2010 Tax Act" for the Financial Planning Association, December 1, 2011
- “Estate Planning for Real Estate Owners in Changing Times” at the AICPA Federal Real Estate Tax Conference, June 2010
- “The Fisher-Price Aftermath: Toying Around with Annual Exclusion Gifts of FLP and LCC Interests” for the American Bar Association Section of Taxation, May 2010

- Faculty, "A Practical Guide to Federal and State Estate Tax Returns for DC Area Estates," a District of Columbia Bar Continuing Legal Education program, September 2008
- "529 College Savings Plans: Extra Credit for the Estate Planning Attorney" at the American Bar Association Section of Taxation Midyear Meeting, January 2008
- "Life Insurance Trusts 101" at the American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Fall CLE Meeting, October 1, 2006
- "Post-Mortem Expenses: An Update on the Hubert Case" at the American Bar Association Section of Taxation Midyear Meeting, February 1, 2006
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SPEAKING ENGAGEMENTS (continued)

- "Nuts and Bolts of Gift Tax Returns" at the DC Bar Section of Taxation Estate Planning Committee, January 2006
- "Current Developments in Estate, Gift and Generation-Skipping Transfer Taxes" at a monthly presentation to the DC Bar Section of Taxation Estate Planning Committee, 2003-2005