

JOY M. MIYASAKI

Office: Miyasaki LLC, Attorneys at Law, Pacific Guardian Center, 733 Bishop St., Suite 2525, Honolulu, HI 96813

[REDACTED]

Practice Areas: Tax and estate planning; asset protection; charitable giving and tax-exempt organizations; probate, estate and trust administration; conservatorships; guardianships; tax matters

Education: Georgetown University, A.B. [REDACTED] J.D. [REDACTED]

Bar and Court Admissions: Hawaii, [REDACTED]; Connecticut, [REDACTED]; U.S. District Court, District of Hawaii, [REDACTED] U.S. Tax Court, [REDACTED]; U.S. Claims Court, [REDACTED]

Experience

Miyasaki LLC, Attorneys at Law, private client law firm, Honolulu, HI, Principal 2014-date, received U.S. News - Best Lawyers "Best Law Firms" 2015 and 2016 First-Tier Firm Ranking in Tax Law and Trusts and Estates Law in Hawaii

Law Offices of Shuichi Miyasaki, private client law firm, Honolulu, HI, Attorney 1997-2014, received U.S. News - Best Lawyers "Best Law Firms" 2014 First-Tier Firm Ranking in Tax Law and Trusts and Estates Law in Hawaii

Bergman, Horowitz & Reynolds, New Haven, CT, and New York, NY (now Withers Bergman), private client law firm, Partner 1994-97, Associate 1987-94

Office of Chief Counsel, Internal Revenue Service, Newark, NJ, Trial Attorney, 1981-1987, reported cases: *Estate of Rothpletz v. Commissioner*, T.C. Memo 1987-310; *Tyler v. Commissioner*, T.C. Memo 1985-510; *Modell v. Commissioner*, T.C. Memo 1983-761

Academic Positions

University of Hawaii, William S. Richardson School of Law, Adjunct Faculty 2000-date, Estate Planning Workshop, selected Adjunct Professor of the Year 2008

Quinnipiac College, graduate business program, Hamden, CT, Adjunct Faculty 1992, Corporate Tax

Professional Activities

American College of Trust and Estate Counsel, Fellow 2004-date

Practical Lawyer, published by American Law Institute-American Bar Association, Editorial Board Member 2008-date

Disciplinary Board of the Hawaii Supreme Court, Treasurer 2008-date, Board Member 2008-date

Hawaii Estate Planning Council, President 2011, Vice President 2010, Secretary 2009, Board Member 2007-date, Member 1998-date

Hawaii Estate Tax Working Group, advisory group working with the State of Hawaii, Department of Taxation, on implementation of and proposed amendments to the Hawaii estate tax enacted in 2010

Hawaii State Bar Association, Tax Section, Chair 2007-2008, Member 1998-date; Probate and Estate Planning Section, Chair 2003-04, Chair-Elect 2003, Secretary 2002, Member 1998-date; Elder Law Section, Member 2002-date

Hawaii Women Lawyers, President 2003-04, Vice-President & President-Elect 2001-03, Programs Committee Chair 2001-03, Board Member 2000-05, Member 1990-date

Connecticut Bar Association, House of Delegates 1996-97; Assistant Secretary-Treasurer & Board of Governors 1994-96; Tax Section, Executive Committee 1990-97, Member 1990-date; Estates and Probate Section, Member 1990-date; Women and the Law Section, Executive Committee 1994-96; Young Lawyers Section, Chair 1993-94; Young Lawyers Section, Tax Committee, Co-Chair 1992-93; Young Lawyers Section, Delivery of Legal Services Committee, Co-Chair 1990-92

Connecticut Superior Court, Tax Session, Special Master 1994-97, volunteer mediator in mediation program in Connecticut Superior Court to resolve tax cases between taxpayers and Connecticut Department of Revenue Services

American Bar Association, Section of Taxation, Member 1988-date; Section of Real Property, Probate and Trust Law, Member 1988-date

Community Activities

Hawaii Women's Legal Foundation, 501(c)(3) organization that raises funds and makes grants to programs that help women and children in need in Hawaii and that promotes advancement of qualified women in all areas of the legal profession, President 2006-07, Board Member 2001-date

Policy Advisory Board for Elder Affairs, board appointed by Governor, State of Hawaii, to advise the Executive Office on Aging on matters related to aging and family caregiving, Chair 2015-2017, Vice Chair 2013-2015, Board Member 2011-date

Project Dana, volunteer caregivers program that provides support services for the frail elderly and disabled, Advisory Council Member 2008-date

Omotesenke Domonkai Hawaii, 501(c)(3) organization that promotes the understanding and appreciation of Japanese tea culture in the Omotesenke tradition, Board Member 2010-date

Pacific Buddhist Academy, Buddhist-affiliated high school, graduated its first class in Spring 2007, assisted with the school's formation in 2002, Secretary 2002-09, Board Member, 2002-09

Legal Center for Connecticut Nonprofit Organizations, 501(c)(3) organization that acts as clearinghouse to match pro bono attorneys and nonprofit organizations unable to afford legal counsel, Board Member 1991-95, Volunteer Attorney 1991-97

Representative Town Meeting, Westport, CT, 35-member elected legislative body for Town of Westport, Member 1995-97

Women's Campaign School of Yale University, Admissions Committee, Chair 1996-97, Member 1994-97

The Arts Council of Greater New Haven, Arts and Business Committee, Member 1994-1997

Honors and Recognition

Named "Honolulu *Best Lawyers* Tax Lawyer of the Year" for 2017

Named "Honolulu *Best Lawyers* Litigation and Controversy - Tax Lawyer of the Year" for 2015

Named "Honolulu *Best Lawyers* Trusts and Estates Lawyer of the Year" for 2012

Listed in *The Best Lawyers in America*® 2008-2015, published by Woodward/White, Inc., Aiken, SC

Listed in *Hawaii Super Lawyers*®, 2008-2009, 2011-2017, published by Thomson Reuters, Legal division, Eagan, MN

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Presentations to Professional, Civic and Charitable Groups

Hawaii State Bar Association, Probate and Estate Planning Section, Selected 2016 Updates, Honolulu, HI, April 26, 2016

Hawaii State Bar Association, Probate and Estate Planning Section, Tax Planning under the New Estate Tax Regime, Honolulu, HI, April 15, 2015

Hawaii State Bar Association, Tax Section, Ethical Practices and Malpractice Avoidance, Honolulu, HI, November 21, 2013

National Association of Tax Professionals, State Conference, Federal and Hawaii Transfer Taxes: Where Are We Now?, Honolulu, HI, November 7, 2012

State of Hawaii, Department of Taxation, Estate and Generation-Skipping Transfer Tax Training, Honolulu, HI, November 1, 2012

State of Hawaii, Department of Taxation, Hawaii Estate Tax and Generation-Skipping Transfer Tax Reform Act, Honolulu, HI, August 1, 2012

Hawaii Women Lawyers, Practical Tips on Estate Planning, Honolulu, HI, May 10, 2012

ALI-ABA Estate Planning in Depth, Madison, WI, June 12-17, 2011

47th Annual Hawaii Tax Institute, Hawaii Tax Institute Foundation & Chaminade University of Honolulu, Honolulu, HI, November 3, 2010

ALI-ABA Advanced Estate Planning Techniques, Maui, HI, February 18-20, 2010

44th Annual Heckerling Institute on Estate Planning, University of Miami School of Law, Orlando, FL, January 28, 2010

ALI-ABA Ethics in Estate Planning, Philadelphia, PA, April 20, 2009

ALI-ABA Advanced Estate Planning Techniques, Maui, HI, February 19-21, 2009

Professional Women's Network, Estate Planning Issues, Honolulu, HI, March 27, 2008

ALI-ABA Advanced Estate Planning Techniques, Maui, HI, February 21-23, 2008

Hawaii State Bar Association, Encyclopedia of Estate Planning, Estate and Gift Tax, Honolulu, HI, September 12, 2007

ALI-ABA Advanced Estate Planning Techniques, Maui, HI, February 22-24, 2007

Junior League of Honolulu, Creating a Legacy, Honolulu, HI, January 17, 2007

Rotary Club of Waikiki, Estate Tax Reform, Honolulu, HI, October 25, 2006

American Bar Association, Annual Meeting, Estate and Gift Tax Program, Honolulu, HI, August 4, 2006

Hawaii State Bar Association, Probate and Estate Planning Section, Estate Planning Update, Honolulu, HI, April 19, 2006

ALI-ABA Advanced Estate Planning Techniques, Maui, HI, February 23-25, 2006

Women's Health Month, Hawaii State Commission on the Status of Women, Estate Planning Issues, Honolulu, HI, September 15, 2005

ALI-ABA Audio Estate Planner, Circular 230-Tax Opinion Standards, Spring 2005

ALI-ABA Advanced Estate Planning Techniques, Maui, HI, March 9-11, 2005

Hawaii State Bar Association, Annual Bar Convention, Elder Law and Estate Planning: Guardianship and Capacity Issues, Honolulu, HI, October 14, 2004

Women's Health Month, Hawaii State Commission on the Status of Women, Estate Planning Issues, Honolulu, HI, September 9, 2004

Honpa Hongwanji Mission of Hawaii, Hawaii Nonprofit Corporations Act Update, Honolulu, HI, February 14, 2004

Naval Legal Service Office, Pearl Harbor, Estate Planning Issues, Honolulu, HI, January 28, 2004

Hawaii State Bar Association, Annual Bar Convention, Hawaii Probate Practice, Honolulu, HI, October 30, 2003

Women's Health Month, Hawaii State Commission on the Status of Women, Estate Planning Issues, Honolulu, HI, September 9, 2003

Lorman Education Services, Charitable Remainder Trusts, Honolulu, HI, April 10, 2001

Hawaii Society of Certified Public Accountants, Annual Tax Conference, Hot Topics in Estate Planning, Honolulu, HI, December 11, 2000

Hawaii State Bar Association, Annual Estate Planning Seminar, Honolulu, HI, September 19, 2000

Hawaii Society of Certified Public Accountants, Estate Planning, Honolulu, HI, September 17, 1999

Quinnipiac College, Master of Health Science, Physician Assistant program, Employment Agreements, Hamden, CT, July 1996

National Association of Tax Practitioners, Connecticut Chapter, Connecticut Gift Tax Returns, Connecticut Fiduciary Tax Returns, and Connecticut Succession Tax Returns, Meriden, CT, November 18, 1995

Quinnipiac College, Institute for Accounting Education, LLC / Pass Through Entities Update, Hamden, CT, May 24, 1995

Connecticut Business and Industry Association, 2nd Annual Connecticut Sales & Use Tax Compliance Conference, Surviving a Sales Tax Audit, Farmington, CT, November 16, 1994

National Business Institute, Inc., Tax Aspects of Divorce in Connecticut, North Haven, CT, September 28, 1994

Connecticut Business and Industry Association, Sales Taxes for Manufacturing, Farmington, CT, September 7, 1994

3rd Annual Women Studies Conference, Southern Connecticut State University, Estate Planning Issues, New Haven, CT, October 2, 1993

Quinnipiac College, Institute for Accounting Education, Representing Your Client Before the IRS: Recent Developments, Hamden, CT, June 15, 1993

Connecticut Bar Association, Representing Nonprofit Organizations: A Practitioner's Guide to the Critical Legal Issues, New Haven, CT, November 2, 1991

Connecticut Society of Certified Public Accountants, Choosing a Business Entity, Shelton, CT, October 14, 1989

Publications

Author, *Avoiding Ethical Dilemmas For Trust and Estate Counsel*, published in *Practical Tax Lawyer*, Fall 2007

Co-Author, *Estate and Gift Taxes*, in *Encyclopedia of Estate Planning Update 2007*, published by the Hawaii State Bar Association

Editor-in-Chief and Author, *Hawaii Probate Forms Manual, 2nd Edition*, published by Hawaii State Bar Association, 2003

Author, *Are You Serving As Trustee?*, in *Kala*, Official Publication of Hawaii Society of Certified Public Accountants, November 1998

Author, *Restructure Debt and Still Beat IRS' Income Trap*, *Professional Builders* magazine, Cahners Publishing Company, June 1994

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