

Douglas S. Lloyd



Experience

Doug Lloyd has been with Smith & Zuccarini since 2017. Prior to that, Doug was an attorney at Davis Wright Tremaine LLP in Seattle for over a decade. With more than 15 years of experience working with high net worth clients, Doug focuses his practice on two main areas: (i) assisting clients with tax-efficient transfer of wealth as part of their estate plan and (ii) helping clients navigate the probate and trust administration process. As part of his practice, Doug regularly prepares wills, trusts, powers of attorney and other estate planning documents necessary to implement the client's personal and tax goals. And, when a loved one dies, Doug assists executors with the administration process, including the preparation and filing of federal and state estate tax returns. Doug believes that each individual's estate plan is unique and should address family-specific concerns while implementing an efficient tax strategy.

Representative Work

- Advised clients in all tax and non-tax estate administration matters, including post-mortem planning with qualified disclaimers; ancillary probates; creditor issues; beneficiary disputes; and property distribution issues.
- Counseled individuals in roles as executors and trustees of estates, including the preparation and review of federal and state estate tax and gift tax returns.
- Offered recommendations on key strategies to minimize transfer and income taxes and leverage exemptions, including creation of: federal and state exemption and marital deduction trusts; generation-skipping trusts; insurance trusts and qualified personal residence trusts.
- Helped clients select appropriate corporate and individual fiduciaries while addressing challenging family dynamics, including minor, spendthrift, and special needs beneficiaries.
- Assisted individuals in implementing successful tax strategies within a framework of specific family goals.
- Drafted and reviewed a wide range of estate planning documents, including: wills, revocable living trusts, community property agreements, durable powers of attorney, health care directives, and customized beneficiary designation forms for retirement accounts and insurance policies.
- Counseled high net worth clients regarding federal and state estate taxes, gift taxes, and generation-skipping transfer taxes.

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Education

University of Michigan, J.D., 2003,
magna cum laude

Michigan Law Review, Associate and
Contribution Editor

Order of the Coif

Brigham Young University, B.A., 2000,
cum laude

Admissions

Washington



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- Created limited liability companies for the management of investments and assets, including preparation of operating agreements, purchase and sale agreements, rental agreements, and assignments of LLC interest.
- Negotiated and drafted prenuptial agreements for individuals with unique assets.

Professional Honors and Activities

- Member, East King County Estate Planning Council (2014)
- Member, Planned Giving Advisory Committee, Fred Hutch Cancer Research Center (2013-2016)
- Member, Washington State Bar Association (2004)
- Member, American Bar Association (2004)

Presentations and Publications

- *Helping Washington Clients "Undo the Past" in the New Tax World*, Spring 2015, Snohomish County Estate Planning Council
- *Informed Choices in Estate Planning*, presented to multiple audiences including, most recently: Fred Hutch Cancer Research Center Employee Retirement Seminar, Fall 2015, and Puget Sound Energy Employee Retirement Seminar, Fall 2012
- *Be Careful with Living Trusts that Own S. Corporation Stock*, Davis Wright Tremaine LLP Family Business Resource Blog, Summer 2016.
- *Do I Need a Living Trust?*, Davis Wright Tremaine LLP Family Business Resource Blog, Spring 2014.