



Lauren A. Galbraith

Partner

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Lauren Galbraith advises individuals and families on all aspects of estate and tax planning, estate and trust administration, and business succession planning. She specializes in planning in connection with closely held businesses and real property holdings such as wineries, vineyards, and wine-related businesses. She administers estates with these types of illiquid assets, as well.

Much of Lauren's work integrates family objectives with business strategy. She implements techniques to eliminate or minimize estate tax, for example, and to defer the payment of estate tax, which can allow a business to remain family-owned or give the family the freedom to decide whether management should be vested in the next generation or outside managers. She is experienced in planning around California property taxes.

She assists with philanthropic activities, including the formation and administration of private foundations and public charities. She has advised donors of substantial charitable gifts to major museums and hospitals, and prepared related gift agreements.

Lauren is skillful at identifying and addressing potential conflicts before they occur. She has drafted co-tenancy and buy-sell agreements to facilitate joint ownership of property and businesses. Her practice also includes privacy planning to limit publicly available information about individuals and their holdings.

She often works closely with financial advisors and accountants, and frequently integrates herself into ongoing operating teams of consultants. She taps into her professional network to make introductions as appropriate, for example to an employment attorney when workplace issues arise, or to appraisers, art advisors and other specialty service providers.

Lauren's compassionate and detailed approach provides peace of mind for her clients through their various life events. Her good judgment, excellent communication skills, warmth and responsiveness contribute to her effectiveness as a lawyer and trusted advisor to clients, their families and their businesses.

Distinctions

- Recommended, *Legal 500 United States* - Not-for-Profit (2021)
- Northern California *Super Lawyers Rising Stars* in Estate & Probate (2022)

Memberships and Affiliations

- Member, Stewardship Committee, Napa Valley Community Foundation (2022)

Publications

September 21, 2023

IRS Moves to Target Wealthy Taxpayers in Historic Compliance Drive

Services

- Family Wealth
- Private Client
- Wine
- Exempt Organizations
- Family-Held Enterprises
- Ultra-High Net Worth

Education

- Harvard Law School (J.D., 2011)
 - *cum laude*
- University of California, Los Angeles (B.A., 2006)
 - *summa cum laude*, Phi Beta Kappa

Bar Admissions

- California
- New York

August 29, 2023

Steps for the Long-term Success of Your Brand & Business

The Grapevine Magazine

September 23, 2020

Estate Tax Planning for Large Company Stock Holdings: Four Tips for Using Record-High Lifetime Exemptions

myStockOptions.com

September 22, 2020

Estate Planning During Uncertain Times

Wine Industry Education Series

March 20, 2020

Four Tips for High Net Worth Individuals Desiring to Utilize Record-High Lifetime Exemptions

January 30, 2020

Your Retirement Planning and the SECURE Act

February 20, 2019

Succession Planning for Wineries and Vineyards

February 1, 2019

How to Plan for Successful Winery, Vineyard Business Succession

8/18/2016

New IRS Guidance Allows More People to Use Charitable Trusts

8/12/2016

Proposed Section 2704 Regulations Would Impose Significant Restrictions on Valuation Discount Planning for Family Controlled Entities

2/23/2015

What Every Prospective Nonprofit Board Member Needs to Know

Outside the Office

Lauren enjoys trips to the Mendocino Coast and exploring the wineries, parks and restaurants of Napa and Sonoma Counties, typically in the company of her husband and two young sons.