

## R. Frederick Caspersen

Of Counsel

[fcaspersen@fbm.com](mailto:fcaspersen@fbm.com)

San Francisco: 415.954.4427

---

Fred Caspersen advises clients on the design, implementation, and maintenance of governance systems for family controlled enterprises. These systems are customized to meet the special needs of each family in accomplishing the family objectives. A plan to meet a family's objectives typically comprises the following components:

- Decision making processes that include family members who are both interested and properly informed about the enterprise
- Accountability in the governance system, so that the enterprise can meet its goals in a timely and cost effective way
- Programs to bring younger family members into the enterprise as active owners of the enterprise and, in some cases, employees and managers in the enterprise
- The transfer of the ownership of the family enterprise to younger generation owners at minimum tax cost, without interfering with the business objectives of the enterprise
- Regular reviews and methods for the systematic review, modification, and improvement of the governance system – scheduled, preventative reviews to address the challenges and difficulties before they become a crisis.

In St. Helena, Mr. Caspersen has been particularly active in working with families in the wine industry – wineries, vineyard owners, and vineyard managers.

Before moving to the St Helena office, Mr. Caspersen lived in Hong Kong for three years (1986-1989) and worked with one of the firm's largest clients at that time, Regent International Hotels, in all aspects of its hotel operations, hotel acquisitions, and dispositions, hotel financing, and raising capital for its growth and expansion programs.

Mr. Caspersen is a frequent lecturer on governance systems and the efficient transfer of wealth from one generation to another. He was selected for inclusion in *The Best Lawyers in America* in the area of Trusts and Estates.

### Distinctions

- *Northern California Super Lawyers* (2004-2020)
- *The Best Lawyers in America* in the area of Trusts and Estates

### Memberships and Affiliations

- American Bar Association, Section of Taxation
- California State Bar Association, Section of Trusts and Estates
- Bar Association of San Francisco, Section of Taxation, Section of Probate
- Napa County Bar Association
- *afhe*, Attorneys for Family Held Enterprises
- Certificate, Family Business Advisor with Fellow Status, Family Firm Institute (FFI)

### Services

- Family Wealth
- Private Client
- Wine

### Education

- Stanford Law School (J.D., 1971)
  - . Order of the Coif
- Harvard University (A.B., 1964)
  - . *magna cum laude*

### Bar Admissions

- California

### Court Admissions

- U.S. Tax Court

## Publications

1/22/2013

**Charitable Giving: Better Late than Never**

7/11/2012

**The Opportunity to Take Advantage of Favorable Tax Laws is Expiring**

12/1/2011

**End of Year Planning: Getting Comfortable with Making Large Gifts**

3/10/2011

**The Impact of the New Laws on Your Existing Estate Plan**

12/17/2010

**Lower Gift and Estate Taxes Provide New Opportunities in 2011**

11/29/2010

**End of Year Planning Opportunities**

12/29/2009

**Federal Tax Law Summary 2010**

11/20/2009

**"No News Is No News" on the Future of Estate Taxes**

11/16/2009

**Taking Advantage of Low Interest Rates**

8/27/2009

**Advance Health Care Directives—Don't Be Scared**

7/1/2009

**Life Insurance in the Present Investment Environment**

5/22/2009

**Keeping the Peace: Estate Planning in the Blended Family**

1/13/2009

**Estate Tax Exemption Amount Increased on January 1, 2009; Gift Tax Exemption Amount Remains Unchanged**

10/8/2008

**Rescue Bill Provides for Gifts from IRAs Direct to Charities**

9/18/2008

**A Family Affair: Succession Planning Together to Avoid Disputes Among Children**