



## Scott H. Malin

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### ST. LOUIS

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### CHICAGO

100 N. Riverside Plaza  
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### PRACTICE AREAS

Wealth Strategies

Corporate

Tax

Appeals and Litigation

Corporate Tax and Transactions

Partnership Tax, LLPs and LLCs

### EDUCATION

Washington University School of  
Law, J.D., 1989

Indiana University, B.S., 1986

Mr. Malin is the Partner in Charge of the St. Louis office and is a member of the wealth strategies practice area. He practices in the areas of estate planning, business succession planning, probate, taxation, charitable planning and general business law. Mr. Malin is an Adjunct Professor at the Washington University School of Law in the Master's of Taxation Program where he teaches a class in business succession planning.

Mr. Malin is a frequent lecturer and speaker on estate planning, business succession planning and tax issues for various organizations including The Missouri Bar, the Bar Association of Metropolitan St. Louis and the University of Missouri-Kansas City. He has authored articles for such publications as *Estate Planning*, the *Journal of Taxation*, the *St. Louis Bar Journal*, *Probate & Property*, and *Practical Tax Strategies*.

### Representative experience:

- Handled estate tax audit for estate with assets in excess of \$60 million. Audit related to valuation of several closely held business interests. Obtained favorable results with minimal estate tax objections which were completely offset by income tax benefits.
- Worked with family business owners for orderly transition of ownership to second generation while minimizing estate and gift tax. Also restructured the business to change the tax status to subchapter S corporation and reduce the potential income tax liability to the family. A subsidiary corporation was established to segregate the potential liability of the operating business and the real estate ownership.

- Worked with nine family members, all of whom were involved in the business, to structure a Buy-Sell Agreement to the satisfaction of all owners. Buy-Sell Agreement addressed transition of business ownership and buyout of owners to insure orderly succession of the business.
- Worked with wealthy individual to substantially reduce estate taxes by creating three separate partnerships, Grantor Retained Annuity Trusts, an installment sale of partnership interests to a grantor trust and split interest purchase of a residence, along with life insurance planning.

### Court Memberships

- Illinois
- Missouri
- U.S. District Court for the Northern District of Illinois
- U.S. Tax Court

### Honors

- Selected among *The Best Lawyers in America*®, 2010-2012
- Selected for Missouri/Kansas *Super Lawyers*, 2005-2011
- Fellow, American College of Trust and Estate Counsel
- Martindale-Hubbell® “AV” Rating
- Order of the Coif
- Editorial Staff Member, Washington University Law Quarterly, 1987-1989

### Professional Affiliations

- American College of Trust and Estate Counsel, Business Planning Committee and Charitable Planning Committee
- Estate Planning Council of St. Louis
- Bar Association of Metropolitan St. Louis, Past President, Probate and Trust Law Steering Committee
- The Missouri Bar, Probate and Trust Committee
- Illinois State Bar Association
- American Bar Association, Real Property, Probate and Trust Law Section
- Covenant House, Board of Directors and Treasurer
- St. Louis Children’s Hospital Foundation - Legacy Advisor

## Publications

- Author, *Countdown to 2013: Uncertainty Requires Flexibility in Estate Planning*, Life & Health Advisor, April 2012
- Co-Author, *The Fundamentals of Business Succession Planning*, The St. Louis Bar Journal, Fall 2003
- Author, *Fiduciary Income Tax Issues For Closely Held Business Interests*, Probate & Property, March/April 2003
- Author, *Self-Canceling Installment Notes Maintain Estate Planning Usefulness*, Practical Tax Strategies, September 2000
- Author, *Strategies For Handling Difficult Fiduciary Income Tax Issues*, Estate Planning, November 1998
- Author, *Asset Management Issues*, The St. Louis Bar Journal, Winter 1997
- Author, *Planning For The Allocation of Administration Expenses to Income Under Hubert*, Journal of Taxation, April 1996
- Author, *Crummey Withdrawal Rights: Watch Your Step*, Probate & Property, March/April 1996
- Author, *Sales Mortgages, Leases and Exchanges*, Chapter 6 of Estate Administration, The Missouri Bar CLE

## Publications

- Life & Health Advisor: Scott Malin on Estate Planning