Scott H. Malin

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PRACTICE AREAS

Closely Held & Family Business

Entrepreneurial Services

Trusts, Estates & Legacy Planning

Corporate & Business

Tax

Taxation of Partnerships and Other Pass-Through Entities

Offering value-added counsel for high-net worth clients and closely held businesses, savvy navigation of the ever-changing tax landscape, and sophisticated tax planning techniques, Scott Malin assists with the intergenerational transfer of wealth structured to reduce tax implications for his clients' businesses and their families.

Scott's wealth strategies practice focuses on business succession planning, estate planning, tax planning and charitable planning for individuals, privately held businesses and families. Scott counsels clients on the preservation and transfer of wealth in a tax-efficient manner and advises business owners on the transition of ownership, management and control of private businesses.

According to *Chambers USA*, which ranks the top U.S. lawyers and law firms, fellow attorneys say about Scott: "He understands the sophisticated issues in this area," and "He is a really smart lawyer with many good business-related clients."

Scott is a member of Lathrop GPM's Executive Committee. Additionally, he is an Adjunct Professor in Washington University School of Law's Master of Laws (LL.M.) in Taxation program, where he teaches a class in Closely Held Business and Succession Planning.

Scott is a frequent lecturer and speaker on succession planning, estate 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*, and has

Lathrop GPM

COURT MEMBERSHIPS

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

EDUCATION

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

- Order of the Coif
- *Washington University Law Quarterly*, Editorial Staff 1987-1989

Indiana University, B.S., Accounting, 1986

been interviewed about business succession planning strategies for closely held businesses and general business law by the *St. Louis Business Journal* and *St. Louis Post-Dispatch*.

Representative Experience

- 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.
- Worked with three generations of family members, many of whom were involved in the business, to structure a transaction and buy-sell agreement to the satisfaction of all owners. The terms of the agreement addressed the transition of business management and ownership to ensure orderly succession of the business.
- Worked with wealthy individual to substantially reduce estate taxes by creating various partnerships, grantor retained annuity trusts, installment sale of assets to a grantor trust, and split interest purchase of a residence, along with life insurance planning.
- Handled estate tax audit for estate with significant assets. Audit related to valuation of several closely held business interests, which included the sale of interests to a grantor trust and the discounted valuation of the promissory note.
- Oversaw the sale of a family-owned business valued at $100 million. Work included pre-sale planning involving the creation of trusts and transfer of assets to ensure significant estate tax savings for the client.
- Restructured businesses to facilitate intergenerational transfers of wealth, including buy-out provisions, for a high-net worth family who owns multiple companies and several parcels of related real estate.

Events

- Dealing with Franchisee Trust Ownership Arrangements
  November 18, 2020
- Transferring Your Family or Closely Held Business: Part Two
  June 24, 2020
- Transferring Your Family or Closely Held Business: Part One
  June 11, 2020

Presentations

- Presenter, "Asset Protection Planning," Heart of America Fellows Institute of the American College of Trust and Estate Counsel, December 2023
- Presenter, "Business Succession Planning - Practical Issues to Succeed in Succession Planning," Missouri State Bar Annual Estate, Trust and Elder Law Institute, October 2022
- Presenter, "Asset Protection Planning," Kansas City Estate Planning Symposium, April 29, 2022
- Presenter, "Asset Protection Planning," Heart of America Fellows Institute of the American College of Trust and Estate Counsel, August 2021
- Presenter, "St. Louis Year-End Review," St. Louis Year-End Update, November 2020
- Guest, "Dental Practices - What Should You Know About Transitioning & Retiring," Business Class News Podcast - Healthcare Insights, October 16, 2020
- Presenter, "Estate and Tax Planning Update," St. Louis Year-End Update & Open House, November 2019
- Co-Presenter, "A Year to Digest: Transfer Tax Provisions of the Tax Cuts and Jobs Act," St. Louis Year-End Update & Open House, November 2018
- Presenter, "Planning in an Uncertain Environment," St. Louis Year-End Update & Open House, November 2017
- Presenter, "Recent Developments and Tax Planning for 2017," St. Louis Year-End Update & Open House, November 2016
- Presenter, "Making Business Planning Part of the Estate Plan," The Missouri Bar Annual Meeting, St. Louis, Missouri, September 22, 2016
- Presenter, "Fundamentals of Estate Planning," St. Louis Year-End Update & Open House, November 2015
- Presenter, "St. Louis Year-End Update & Open House," November 2014
- Presenter, "St. Louis Year-End Update & Open House," November 2013
- Presenter, "St. Louis Year-End Update & Open House," November 2012
- Presenter, "Everything You Need To Know About Shareholder Agreements," The Bar Association of Metropolitan St. Louis, June

2009

Publications

- Author, *New Tax Provisions Significantly Impact Treatment of Trusts in Divorce*, Lathrop Gage Legal Alert, March 2019
- Co-Author, *The Tax Cuts and Jobs Act of 2017*, Lathrop Gage Legal Alert, December 2017
- Co-Author, *Treasury Department Issues Proposed Regulations on Valuation Discounts*, Lathrop Gage Legal Alert, August 2016
- 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

Client Alerts And Blog Posts

- Transferring Your Family or Closely Held Business – Part 2
  July 8, 2020
- Estate Planning Alert: Impact of the SECURE Act on Inherited IRAs
  January 15, 2020

In The News

- Small Business Monthly Names Scott Malin a 100 St. Louisans to Know
  April 2, 2019

- NerdWallet: Scott Malin Discusses Life Insurance Issues
  April 13, 2016
- St. Louis Jewish Light: Scott Malin Takes Community Leadership Role
  July 2, 2015
- NerdWallet: Scott Malin Discusses Insurance Trusts
  June 16, 2015
- St. Louis Business Journal: Scott Malin Featured in Who's Who in Law
  February 27, 2015
- The St. Louis Business Journal Quotes Scott Malin on Qualified Spousal Trusts
  July 6, 2012
- The St. Louis Business Journal Quotes Scott Malin on Estate Planning
  November 8, 2011

News Releases

- Lathrop GPM Attorneys Named 2023 Missouri & Kansas Super Lawyers and Rising Stars
  December 11, 2023
- Eight Lathrop GPM Attorneys Named Lawyer of the Year, 89 Ranked as The Best Lawyers in America©
  August 17, 2023
- Lathrop GPM LLP Elects Four New Members to Executive Committee
  July 24, 2023
- Chambers High Net Worth 2023 Legal Guide Ranks Lathrop GPM LLP and 10 Attorneys
  July 20, 2023
- Lathrop GPM Attorneys Named 2022 Missouri & Kansas Super Lawyers and Rising Stars
  November 14, 2022
- Six Lathrop GPM Attorneys Named Lawyer of the Year, 95 Ranked as The Best Lawyers in America©
  August 18, 2022
- Lathrop GPM Achieves Chambers High Net Worth 2022 Rankings in Three States, for Nine Attorneys
  July 14, 2022

- Missouri & Kansas Super Lawyers Recognizes 30 Lathrop GPM Attorneys
  November 16, 2021
- Seven Lathrop GPM Attorneys Named Lawyer of the Year, 100 Ranked as The Best Lawyers in America©
  August 19, 2021
- Lathrop GPM Achieves Chambers High Net Worth 2021 Rankings in Three States, for Nine Attorneys
  July 22, 2021
- Missouri & Kansas Super Lawyers Recognizes 34 Lathrop GPM Attorneys
  November 16, 2020
- Lathrop GPM Attorneys Named to The Best Lawyers in America©, Lawyer of the Year, and Ones to Watch for 2021
  August 20, 2020
- Lathrop GPM Achieves Rankings in Three States with Six Attorneys Recognized in Chambers High Net Worth 2020
  July 9, 2020
- Missouri & Kansas Super Lawyers Recognizes 42 Lathrop Gage Attorneys
  November 13, 2019
- Best Lawyers in America 2020 Names 72 Lathrop Gage Attorneys; 13 Lawyers of the Year
  August 15, 2019
- Lathrop Gage, Three Private Wealth Attorneys Receive Adulation Among Chambers High Net Worth Rankings
  August 15, 2019
- Super Lawyers Recognizes 47 Lathrop Gage Attorneys in Missouri and Kansas
  November 14, 2018
- Best Lawyers in America Recognizes 70 Lathrop Gage Attorneys
  August 15, 2018
- Chambers High Net Worth Recognizes Three Lathrop Gage Private Wealth Attorneys
  July 25, 2018
- Lathrop Gage Announces 2018 Executive Committee Members
  July 23, 2018
- Super Lawyers Recognizes 57 Attorneys from Lathrop Gage in Missouri and Kansas
  November 9, 2017

- Three Lathrop Gage Attorneys Recognized as Leading Practitioners of Private Wealth Law by Chambers USA in High Net Worth Guide
  October 20, 2017
- Best Lawyers in America Recognizes 78 Lathrop Gage Attorneys
  August 15, 2017
- Best Lawyers in America Recognizes 78 Lathrop Gage Attorneys
  August 16, 2016
- Super Lawyers Recognizes 71 Lathrop Gage Attorneys
  October 14, 2013
- 81 Lathrop Gage Attorneys Named “Best Lawyers in America”
  August 15, 2013
- 75 Lathrop Gage Attorneys Named Missouri & Kansas Super Lawyers
  October 15, 2012
- 80 Lathrop Gage Attorneys Named “Best Lawyers in America”
  August 22, 2012
- 54 Lathrop Gage Attorneys Named Missouri & Kansas Super Lawyers
  November 1, 2011
- 62 Lathrop Gage Attorneys Recognized by Super Lawyers Magazine
  October 13, 2010
- 59 Lathrop Gage Attorneys Named Best Lawyers in America
  August 6, 2010
- Ben Keller, John King, Scott Malin Make St. Louis Magazine’s Annual Best Lawyers Issue
  January 29, 2010
- 56 Lathrop Gage Attorneys Named Best Lawyers in America
  August 3, 2009
- Scott Malin Presents on Shareholder Agreements through Thomson West
  June 12, 2009

Professional Affiliations

- American Bar Association, Real Property, Probate and Trust Law Section
- The American College of Trust and Estate Counsel, Business Planning Committee and Estate Gift Tax Committee

- The Bar Association of Metropolitan St. Louis, Probate and Trust Law Steering Committee, Past President
- Estate Planning Council of St. Louis
- Illinois State Bar Association
- The Missouri Bar, Probate and Trust Committee
- Supreme Court of Missouri, Disciplinary Hearing Officer

Community Involvement

- Atlas Public Schools, Board Member
- Covenant Place, Board of Directors and Past President
- Productive Living Board, Board of Directors
- The Salvation Army, St. Louis Regional Advisory Board
- St. Louis Children's Hospital Foundation, Legacy Advisor
- Jewish Federation of the St. Louis Planned Giving Committee

Honors

- *St. Louis Small Business Monthly*, "100 St. Louisans You Should Know to Succeed in Business," 2019
- Selected among *The Best Lawyers in America*®, 2010-2024
  - "Lawyer of the Year," 2018, 2020
- *Chambers High Net Worth Guide*, "Leading Practitioner of Private Wealth Law," 2017-2023
- *Missouri & Kansas Super Lawyers,* 2005-2022;
  - "Top 50 St. Louis," 2012-2017, 2019, 2023
  - "Top 100," 2011-2012, 2014-2017
- Martindale-Hubbell® "AV" Rating