



Martin Behn

Partner

Redwood Shores

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Martin Behn represents clients in matters concerning estate planning, trust administration, probate and trust litigation. Martin's practice primarily focuses on estate planning with a multi-generational focus.

Martin advises clients regarding sophisticated family wealth transfer and tax planning techniques, including Grantor Retained Annuity Trusts (GRATs), Charitable Remainder Trusts (CRTs), sales to intentionally defective grantor trusts, gift trusts with intentionally defective grantor trust provisions, Irrevocable Life Insurance Trusts (ILITs) and Generation-Skipping transfer Trusts (GST / Heritage Trusts).

Prior to joining the firm, Martin was with Sinsheimer Juhnke McIvor & Stroh, LLP in San Luis Obispo, California and Grant & Gordon, LLP in Palo Alto, California.

Areas of Focus

Services

[Private Client Services](#)

[Closely Held & Family
Businesses](#)

Credentials

Education

- Santa Clara University, J.D.
- University of California - Berkeley, B.A., Political Science; German, with distinction

Bar Admissions

- California (2012)

Recognition

- Selected among *The Best Lawyers in America*®, "One's to Watch," 2021

Presentations

- "Tax Forms Forum: Bring Your Questions 5471 (CFCs) & 8621 (PFICs) 3520 and 3520-A (Foreign Gifts, Trusts & Estates) 8971 (Basis Information)" Society of Trust and Estate Practitioners (STEP), Silicon Valley, August 2019
 - "Estate Planning from A to Z," NBI, June 2016
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Publications

- "Adverse Enough To Be A Nongrantor Trust," co-Author, Federal Tax Notes, Volume 164, Issue 7, August 12, 2019
 - "California Could Say No To NINGs and Don't To DINGs," co-Author, California trusts and Estates Quarterly, Volume 22, Issue 4, 2016
 - "Expanding California's Intercounty Base-Year Value Transfers," *State Tax Notes*, June 2014
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Professional Activities

- Bay Area Young Tax Lawyers