



**MARIA SCHMIDLKOFER**

Of Counsel  
503-540-4265  
mschmid@schwabe.com

I consider the individuals whom I plan for not just clients but friends. I strive to create lasting relationships and become the trusted advisor that you deserve.

**INDUSTRY FOCUS**

Healthcare  
Natural Resources

**Maria has been practicing in the areas of Estate Planning and Administration since 2007 and works out of both Schwabe's Salem and Portland offices. Maria's practice focuses on all aspects of estate planning, charitable planning, business and farm succession, guardianships, conservatorships, probate and trust administration.**

Maria frequently provides seminars on various aspects of tax, estate and legacy planning for non-profits, CPAs, financial advisors, insurance and other professionals. Maria works with clients to develop custom estate plans based on individual goals and values.

Common focus areas include planning around:

- Blended Families
- Minor Children
- State and Federal Estate, Gift, Generation-skipping and Income Taxes
- Noncitizens
- Special Needs

**EDUCATION**

Willamette University College of Law  
Juris Doctor degree, 2007, magna cum laude

Whitman College  
Bachelor of Arts, Environmental Science/Political Science, 2001

**ADMISSIONS**

Oregon State Bar

- Charitable Giving
- Farm and Business Succession
- Deferred Retirement Accounts
- Spendthrift, Addiction, and Family Health Concerns

Common strategies Maria employs include:

- Revocable Living Trusts
- Charitable Lead / Remainder Trusts
- Charitable Foundations
- Qualified Domestic Trusts
- Spousal Access Trusts
- Life Insurance Trusts
- Special Needs Trusts
- Intentionally Defective Grantor Trusts
- Gifting Trusts
- Generation-Skipping Lifetime Trusts

Maria owned her own law practice, Willamette Valley Estate Planning & Probate, LLC, for the three years prior to joining Schwabe. She currently serves on several local boards, including the Chemeketa Community College Foundation Board, Regis High School Foundation Board and Oregon Community Foundation Leadership Council for the Northern Willamette Valley. She also volunteers as a grant reviewer for the Oregon Community Foundation. As a native Oregonian, Maria loves the outdoors, especially spending time with her husband and two sons in the mountains of eastern Oregon.

## EXPERIENCE

- Developing family farm succession plans that dovetail estate plans for three generations of hazelnut farmers in the Willamette Valley and ensure the farms can stay in the family.
- Creating various Qualified Domestic Trusts for noncitizen spouses from India, Canada, New Zealand and Australia.
- Creating a Charitable Lead Annuity Trust and funding it with \$1 million that will go to charity for the next 20 years and then will ultimately pass to family estate and gift tax free.
- Developing lifetime trusts for family members who are unable to manage their own inheritance and structuring such trusts to protect the beneficiaries.
- Ensuring that blended families create estate plans that protect the spouse and plan for the children from a previous marriage.

- Creating an irrevocable trust that is qualified to hold life insurance, as well as business interests, in order to maximize estate tax planning and ensure a family business will continue onto the next generation.
- Ensuring commercial real estate is owned in the best way possible, both for asset protection planning and estate planning, in order to transition it to family after death and minimize family conflict and taxes.
- Developing plans for small businesses so that if there is an emergency, the businesses can continue.
- Creating a plan for a financial advising firm to determine succession in the event of the owner's disability or death.
- Assisting physicians in structuring an estate plan that maximizes asset protection
- Ensuring that families with special needs children or other relatives have a plan in place that allows the children to continue to receive public assistance but provides inheritance and care for the special needs individual.
- Creating legacy wealth transfer plans for high net worth individuals that maximize tax savings and ensure that wealth can benefit family for several generations.

## MEMBERSHIPS

- Marion County Bar, Member
- Oregon State Bar, Estate Planning Section, Member
- WealthCounsel, Member
- Willamette Valley Estate Planning Counsel, Member
- Salem Chamber of Commerce, Member
- Leadership Salem, Member (2012-2013)
- Regis High School Foundation, Board Member
- Oregon Community Foundation Leadership Council Member, Northern Willamette Valley
- Chemeketa Community College Foundation, Board Member

## NEWS

Five common farm estate planning mistakes and how to avoid them  
December 5, 2017

Attorneys and Staff from Two Salem Firms Join Schwabe, Bolstering Its Agriculture, Forest Products Focus  
Schwabe expands its Salem office space to accommodate five new professionals  
May 4, 2017

## **SEMINARS & SPEAKING ENGAGEMENTS**

Mental Competence in Estate and Financial Planning Decisions  
May 31, 2018

Salem Agriculture Seminar  
April 19, 2018

Portland CPA ShopTalk, January 10, 2018  
January 10, 2018

Farm Succession Seminar  
Chemeketa Community College, Farm Program  
December 12, 2017

In the Field: Central Oregon Agriculture Seminar, Friday, Nov. 10, 2017  
November 10, 2017

Estate Planning Seminar  
Perkins & Co.  
November 2, 2017

Dust Off Your Estate Plan  
Chemeketa Community College Foundation  
September 20, 2017

Estate Planning Seminar  
Salem Electric  
June 29, 2017

## **PUBLICATIONS**

Schwabe CPA Shoptalk: 8 Takeaways  
January 16, 2018

Tax Reform: What Does the Tax Cuts and Jobs Act Mean for the Real Estate and Construction Industry?  
January 10, 2018

Tax Reform: What Does the Tax Cuts and Jobs Act Mean for the Transportation, Ports and Maritime Industry?

January 10, 2018

Tax Reform: What Does the Tax Cuts and Jobs Act Mean for the Healthcare Industry?

January 10, 2018

Tax Reform: What Does the Tax Cuts and Jobs Act Mean for the Manufacturing, Distribution and Retail Industry?

January 10, 2018

Tax Reform: What Does the Tax Cuts and Jobs Act Mean for the Agriculture Industry?

January 9, 2018

Tax Reform: What Does the Tax Cuts and Jobs Act Mean for the Technology Industry?

January 9, 2018

Tax Reform: Summary of Tax Cuts and Jobs Act

December 28, 2017

10 Common Farm Estate Planning Mistakes and How to Avoid Them

December 12, 2017

Five Common Farm Estate Planning Mistakes and How to Avoid Them

December 5, 2017

- "Legacy, Love and the ABCs of Estate Planning" *Keizertimes*, Best of Your Times
- Estate Planning Ruminations from the Cupboard under the Stairs
- Fill in the Blank Estate Planning is Playing with Fire
- Whitney Houston's Legacy
- Estate Planning Mistakes

## COMMUNITY ACTIVITIES

- Oregon Community Foundation, Grant Reviewer
- St. Mary School, School Advisory Council (2012-2015)
- Cub Scout Pack 50, Stayton Sublimity, Webelos Co-Den Leader (2012-2014)
- St. Mary School Parent Club, Executive Board, President (2011-2012)
- YWCA of Salem, Board of Directors (2007-2010)

**SERVICES**

Tax

Tax Planning

Trusts and Estate Planning