

SANDRA B. PRICE, Partner

Estate Planning, Trust and Estate Administration, and Probate Litigation • Tax Controversies and Tax Planning

DESCRIPTION OF PRACTICE

Sandra Price has practiced exclusively in the trust and estate field for more than 25 years. Her practice includes traditional estate planning for individuals and extended families as well as advising trustees, executors and beneficiaries on all aspects of estate and trust administration. She counsels clients in the areas of estate, gift and generation-skipping transfer tax planning, charitable planning and pre- and post-marital planning to ensure that clients' tax and non-tax objectives for themselves, their families and their charitable interests are achieved.

Ms. Price has particular expertise in post-death administration, both in court-supervised probate proceedings and where court supervision has been avoided through use of a revocable trust arrangement.

Prior to joining Sideman & Bancroft, Ms. Price was a Special Counsel at Cooley Godward Kronish LLP in San Francisco.

PROFESSIONAL INVOLVEMENT

Ms. Price is a Fellow of the American College of Trust and Estate Counsel (ACTEC). She currently serves on the Board of Directors of the San Francisco Estate Planning Council and is a past Chair of the Bar Association of San Francisco's Estate Planning and Probate Section. She was appointed as a member of and advisor to the Executive Committee of the State Bar of California's Trusts and Estates Section (1996-2002), serving as Education Chair (1997-1999) and Ethics Chair (1999-2002). Ms. Price is a past Board member and President of the San Francisco Area Women Tax Lawyers. Ms. Price is a member of the American Bar Association, the Bar Association of San Francisco and the San Francisco Estate Planning Council.

She is a co-author of *Complete Plans for Small and Mid-Sized Estates* and *Action Guide: Handling Post-Mortem Trust Administration: A Checklist*, both published by the California Continuing Education of the Bar. Ms. Price was the author of two chapters in the award-winning treatise *California Trust Administration, 2d. Ed.*: Chapter 12, Estate Tax Returns, and Chapter 16, Modification, Revocation and Termination of Trusts.

Ms. Price was technical tax consultant for *Artist's Taxes, The Hands-On Guide* by Jo Hansen (Vortex Press, 1987). She is the author of "Estate Tax Apportionment--The Basics Revisited," Estate Planning, Trusts & Probate News, Fall, 1994; "The Secret, Special Estate and Gift Tax Liens: A Primer," 1 Cal. Tr. & Est. Q., Spring, 1995 and "Another Oxymoron: Amending the Irrevocable Trust," 4 Cal. Tr. & Est. Q., Fall 1998 and the California Bar Journal, October 1998.

(continued)

Sideman & Bancroft LLP

One Embarcadero Center, Eighth Floor, San Francisco, California 94111

Telephone: 415.392.1960 Facsimile: 415.392.0827



Sideman & Bancroft

Ms. Price often speaks on estate planning and related issues, and serves as a consultant and program panelist for California Continuing Education of the Bar and for the National Business Institute.

Listed in *Northern California Super Lawyers*®: 2004-2011

Recipient, Spirit of CEB Award: 2010

Certified Specialist, Estate Planning, Trust and Probate Law, State Bar of California Board of Legal Specialization

EDUCATION

B.A., New York University, 1973

J.D., University of San Francisco School of Law, 1978

M.S. in Taxation, Golden Gate University, 1991

S)B

Sideman & Bancroft LLP

One Embarcadero Center, Eighth Floor, San Francisco, California 94111

Telephone: 415.392.1960 Facsimile: 415.392.0827