Nancy G. Henderson

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Nancy G. Henderson is a Founding Partner of Henderson, Caverly & Pum LLP, with offices in San Diego, Rancho Santa Fe and Los Angeles, California. Ms. Henderson has served for 15 years as a Managing Partner of the firm and as Chair of the Estate Planning Group.

Ms. Henderson is a fellow of the American College of Trust and Estate Counsel, where she serves on the Program Committee. She is a Certified Specialist in Estate Planning, Probate and Trust Law (California State Bar Board of Legal Specialization), and she has served on the Executive Committee of the Taxation Section of the California State Bar. Ms. Henderson serves as co-Chair of ALI-CLE’s week-long program, Estate Planning in Depth, which is held annually at the University of Wisconsin (Madison).

Ms. Henderson has spoken and written extensively on estate, gift and income tax planning, and has presented outlines on numerous estate, taxation and charitable planning subjects through various organizations, including the University of Miami Institute on Estate Planning, ALI-CLE, CEB, the Notre Dame Institute, the Kasner Symposium, the Southern California Tax and Estate Planning Forum, the Hawaii Tax Institute, the USC Tax Institute, the American Bar Association, the California State Bar, the Washington State Bar and various estate planning councils around the country. Some of the subjects on which Ms. Henderson has written and spoken include Planning with Trust to Trust Transfers; When Divorce and Estate Planning Cross Paths; Balancing the Income, Capital Gains, Property and Transfer Tax Consequences of Common (and Not So Common Estate Planning Techniques); What You *Thought* You Knew About *Crummey* Powers; Sophisticated Uses of the Gift Tax Annual Exclusion; Planning for the Preservation of Cherished Family Properties; The Use and Taxation of Qualified Conservation Contributions; Family Limited Partnerships in Estate Planning; Disclaimers in Estate Planning and Postmortem Administration; Estate Planning for Same-Sex and Other Non-Traditional Couples; Planning for the Administration of Trusts with “Carrot and Stick” Provisions; Common Drafting Oversights that Complicate Estate Administration; Estate Planning for Siblings, Cousins, and Other “Collateral” Relatives; Drafting the Dispositive Provisions of Wills and Trusts; Decanting Irrevocable Trusts; A Tax Penalties Primer for the Estates and Trusts Practitioner; and Important Tax Procedural Rules for Estates and Trusts Attorneys.

Ms. Henderson obtained her law degree in 1991 from the Boalt Hall School of Law at the University of California at Berkeley, where she graduated in the top 10% of her class and was elected to the Order of the Coif. She obtained her bachelor’s degree, *magna cum laude, Phi Beta Kappa*, from Duke University in 1981.