BIRCHSTONE MOORE LLC
estate planning & administration

SARAH MOORE JOHNSON
Founding Partner

smj@birchstonemoore.com
Phone: 202.686.4842

EDUCATION

J.D., magna cum laude
University of Georgia
School of Law, 2002
- Order of the Coif
- Outstanding Notes Editor, Georgia Law Review
- John C. O'Byrne Excellence in Taxation Award

B.S. in Business, magna cum laude, Wake Forest University, 1997
- Thomas K. Hearn Excellence in Leadership Award
- President, Panhellenic Council

BAR MEMBERSHIPS

District of Columbia
Maryland
Virginia
Georgia

BIOGRAPHY

Sarah Moore Johnson is a founding partner of Birchstone Moore, and a respected leader in the Washington, DC estate planning community. Ms. Johnson's practice concentrates on estate planning, trust and estate administration, business succession planning, and charitable planning for wealthy individuals and their families. She particularly relishes streamlining and improving existing estate plans, building in tax efficiency and protection from divorce and creditors along the way. Ms. Johnson is an active Fellow of the American College of Trust and Estate Counsel (ACTEC) and has been ranked as a top wealth planning attorney by Chambers and Partners, Best Lawyers, Super Lawyers, and the *Washingtonian* magazine. Many of Sarah's clients are family offices, entrepreneurs, real estate developers, and art collectors.

Ms. Johnson is a frequent and award-winning speaker on tax and estate planning topics, from the Heckerling Institute on Estate Planning and national meetings of ACTEC and the American Bar Association, to local estate planning councils and regional symposiums across the country. She was recognized by the American Bar Association Taxation Section as a Nolan Fellow in 2008 for her leadership as a young lawyer, and again in 2022 as having delivered one of the most influential continuing legal education programs in the country.

Ms. Johnson is a graduate of Wake Forest University and the University of Georgia School of Law. She serves on the Board of Trustees of the Greater Washington Community Foundation and uses her positions of influence to advocate for racial equity, diversity, and inclusion in the estate planning industry to help close the racial wealth gap.

Sarah is a Southerner at heart and puts clients at ease with her relaxed, friendly manner. She earns their respect with her attention to detail, practical advice, honesty, and depth of knowledge.

PRIOR EXPERIENCE

- Partner, Counsel and Associate, Venable LLP (2003 to 2014)
- Associate, Kilpatrick Townsend & Stockton, LLP (2002 to 2003)

AWARDS & RECOGNITION

- Recognized in the 2023 Edition of the Best Lawyers in America – Trusts and Estates
- Included in the 2023 Washington DC Super Lawyers list; named a Rising Star in the 2014 and 2013 Super Lawyers list.
- Named to Washingtonian's Top Wealth Advisers Hall of Fame (Estate Attorney) in 2023 and selected as a Top Attorney (Trusts and Estates) in 2022, 2019, 2018, 2017, 2016 and 2014.
- Included in the Chambers Worldwide Guide as a top attorney for high-net-worth clients for 2018 through 2024.
- Sarah's presentation on using tax policy to repair the racial wealth gap was featured at the 2022 American Bar Association Annual Meeting CLE Showcase as one of the most influential legal education programs in the country.
- Recognized as a 2020 Woman Leader in The Law by American Lawyer Magazine.
- Recipient of the Gardener G. DeMallie Award for "best speaker" at the 2020 Conner-Zaritsky Advanced Estate Planning and Administration Seminar.
- Lead drafter of the D.C. Electronic Wills Act emergency legislation, enacted April 7, 2020.
- Elected in 2015 as a Fellow of the American College of Trust and Estate Counsel in recognition of her outstanding reputation, exceptional skill, and substantial contributions to the field by lecturing and participating in bar activities.
- Elected in 2018 as a Fellow of the American Bar Foundation, a global society honoring 1% of attorneys in each jurisdiction who have demonstrated outstanding dedication to the highest principles of the legal profession and to the welfare of their communities.
- Featured in Legal 500 national rankings in 2013.
- Named a Nolan Fellow of American Bar Association Taxation Section in 2008 for leadership in the Tax bar as a young lawyer.

PROFESSIONAL AFFILIATIONS

- Immediate Past President, President, Vice President, Board Director and Former Committee Chair, Washington DC Estate Planning Council (2013 to 2022)
- Board of Trustees, Greater Washington Community Foundation (2021 to present)
- Co-Chair, Greater Washington Community Foundation's Professional Advisors Council (2018 to 2021)
- Steering Committee, Estates Trusts & Probate Law Section of D.C. Bar Association (2014-2015)
- Former Chair, Estate Planning Committee of the D.C. Bar Association Taxation Section (2008-2009; Vice Chair from 2005-2008)

PROFESSIONAL AFFILIATIONS *continued*

- Subcommittee Chair, American Bar Association Task Force for Tax Reform (helped author a report submitted to Congress in 2012)
- Co-Founder, DC Trusts and Estates Attorneys Study Group
- Fellow, American College of Trust and Estate Counsel ("ACTEC")
- Fellow, American Bar Foundation

PUBLISHED ARTICLES

- The Forgotten 40 Acres: How Real Property, Probate & Tax Laws Contributed To The Racial Wealth Gap And How Tax Policy Could Repair It, Sarah M. Johnson, Raymond C. Odom, 57 *Real Property, Trust and Estate Law Journal* 1, Spring 2022
- Art Crimes and Misdemeanors: Managing Risk in Estate Administration and in Appraisals of Stigmatized Art, *Digital Journal of Advanced Appraisal Practice*, Spring 2019.
- Estate and Tax Guidance for Artists and Collectors, Bradford S. Cohen, Sarah M. Johnson, Charles K. Kolstad, Los Angeles Lawyer, June 27, 2013
- After DOMA: Impacts on Tax and Benefits Planning, Sarah M. Johnson, Harry I. Atlas, Venable Tax Bulletin, May 2012
- Planning Considerations in Naming a Guardian for a Minor Child, Sarah M. Johnson, Wealth Strategies Journal, Spring 2005
- Life Insurance Trusts and Insurable Interest: Did Chawla Go Too Far?, Sarah M. Johnson, Washington, D.C. Estate Planning Council Newsletter, Issue No. 41, Spring 2003
- Testamentary Trusts as the Beneficiary of an Individual's Retirement Plan in Georgia, Sarah M. Johnson, State Bar of Georgia Taxation Section Newsletter, 2002
- Facility Hostility? Sex Discrimination and Women's Restrooms in the Workplace, Sarah M. Johnson, 36 Georgia Law Review 599

SPEAKING ENGAGEMENTS

- "Upside Down with a Perfect View", 56th Annual Heckerling Institute on Estate
- Planning", January 11, 2022
- Hariton Estate Planning Forum, Washington DC Estate Planning Council, September 29, 2022
- "Key Tax and Organizational Challenges for the Closely Held Business and Our Role as Counselor to a Family Enterprise", Mid-Atlantic Fellows Institute, September 15, 2022
- "Parenting from the Great Beyond: Planning for Clients with Minor Children", 66th Annual (Seattle) Estate Planning Seminar, October 29, 2021
- "Recent Developments and Question & Answer Panel, 55th Annual Heckerling Institute on Estate Planning", May 3-5, 2021
- "The Forgotten 40 Acres: Repairing Racial Wealth Disparity Using the Estate Tax and New Charitable Incentives", Purposeful Planning Institute, July 21, 2021; Wilmington Tax Group, June 15, 2021; DC Bar Diversity Conference, June 4, 2021; 33rd Annual Real Property Trust and Estates National CLE Conference, April 23, 2021

SPEAKING ENGAGEMENTS *continued*

- “Electronic Wills Act: Lessons from the Trenches”, Boston Probate & Estate Planning Forum, February 3, 2021
- “How Do You Execute Estate Planning Documents in a Pandemic”, D.C. Bar, May 26, 2020
- “Modern Family: How Reproductive Science and DNA Test Kids Are Changing Estate Planning”, 39th Annual Kansas City Estate Planning Symposium, April 2020
- “When ART and 23andMe Shake the Family Tree: Updating Estate Plans for Changing Families”, ACTEC 2020 Annual Meeting, March 7, 2020
- “Minority Report: Planning for Clients with Minor Children”, 56th Annual NAEPC Advanced Estate Planning Strategies Conference, November 7, 2019
- “Parenting from the Great Beyond: Planning for Clients with Minor Children”, 41st Annual Duke University Estate Planning Conference, October 11, 2019
- “Parenting from the Great Beyond: Planning for Parents of Minors”, Northern Virginia Estate Planning Council, September 24, 2019
- “Parenting from the Great Beyond: Planning for Parents of Minors”, University of Richmond 47th Annual Estate Planning Seminar for Professionals, May 14, 2019
- “IRS Form 712: Like a Box of Chocolates, You Never Know What You’ll Get”, American Bar Association Section of Taxation May Meeting, May 10, 2019
- “Gift Tax Returns: Top Tips for the Trade”, to the Northern Virginia Chapter of CPAs, February 19, 2019
- “Sweet Child O’ Mine: Planning for Parents of Minors”, 53rd Annual Heckerling Institute on Estate Planning, Orlando, Florida, January 14, 2019
- “Welcome to the Jungle: Redefining Family Amid Advances in Reproductive Science”, 53rd Annual Heckerling Institute on Estate Planning, Orlando, Florida, January 14, 2019
- “Artists, Collectors & Criminals: Planning for and Administering an Estate with Lost, Stolen, Fraudulent, or Illegal Art”, 2018 Mid-Atlantic Regional Meeting, September 22, 2018
- “Getting Your Hands Dirty with Real Estate Investors”, 52nd Annual Heckerling Institute on Estate Planning, Orlando, Florida, January 25, 2018
- “Estate Planning for Minor Children”, to Anne Arundel County Bar Estates and Trusts Committee, September 28, 2017
- “Preparation of Gift Tax Returns (Form 709)”, to the Maryland State Bar Association, June 6, 2017
- “Estate Planning for the Artist and Art Collector”, at the Montgomery County Bar Association Estates & Trusts Section meeting, March 20, 2017
- "529 College Savings Plans: Extra Credit for the Estate Planning Attorney" to the DC Bar Taxation Section Estate Planning Committee, March 15, 2016 and the Maryland State Bar Estates and Trusts Study Group, April 21, 2016
- “Gift Tax Returns: Top Tips for the Trade”, to the Washington, D.C. Estate Planning Council, January 21, 2016 “Parenting from the Great Beyond: Estate Planning for Minor Children”, to the DC Bar Estates, Trusts & Probate Law Section, February 18, 2015
- “International Estate Planning for Art Collectors and Their Advisors”, to the Art & Cultural Heritage Law Committee of the American Bar Association, November 12, 2014
- “Estate Planning for the Artist and Art Collector”, at the Maryland 2014 Advanced Estate Planning Institute, May 9, 2014

SPEAKING ENGAGEMENTS *continued*

- "Modernizing Estate Plans for Advances in Reproductive Science" to the DC Bar Taxation Section Estate Planning Committee, March 11, 2014
- "Art as an Investment: Tax Planning and Valuation Issues" to the Washington DC Estate Planning Council, February 26, 2014
- "Top 10 Take-Aways from the 2014 Heckerling Estate Planning Institute" to the Maryland State Bar Association Estate and Gift Tax Study Group, February 20, 2014
- "Estate Planning Techniques for Personal Property" to the American Society of Appraisers Conference on Personal Property, May 2, 2013
- "Estate Planning for Art Collectors" at the Boca Raton Museum of Art, February 6, 2013
- "Displaying Value: Special Issues in Valuing Art for Estate, Gift and Income Tax Reporting" for the American Bar Association Section of Taxation, January 2013
- "Estate Planning for Artists and Art Collectors" for the American Bar Association Section of Taxation, May 2012
- "Estate Planning for the Artist and Art Collector" to the Estate Planning Committee of the DC Bar Taxation Section, March 20, 2012
- "Making the Most of Gifts to Family and Charity under the 2010 Tax Act" for the Financial Planning Association, December 1, 2011
- “Estate Planning for Real Estate Owners in Changing Times” at the AICPA Federal Real Estate Tax Conference, June 2010
- “The Fisher-Price Aftermath: Toying Around with Annual Exclusion Gifts of FLP and LCC Interests” for the American Bar Association Section of Taxation, May 2010
- Faculty, "A Practical Guide to Federal and State Estate Tax Returns for DC Area Estates," a District of Columbia Bar Continuing Legal Education program, September 2008
- "529 College Savings Plans: Extra Credit for the Estate Planning Attorney" at the American Bar Association Section of Taxation Midyear Meeting, January 2008
- "Life Insurance Trusts 101" at the American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Fall CLE Meeting, October 1, 2006
- "Post-Mortem Expenses: An Update on the Hubert Case" at the American Bar Association Section of Taxation Midyear Meeting, February 1, 2006
-
- "Nuts and Bolts of Gift Tax Returns" at the DC Bar Section of Taxation Estate Planning Committee, January 2006
- "Current Developments in Estate, Gift and Generation-Skipping Transfer Taxes" at a monthly presentation to the DC Bar Section of Taxation Estate Planning Committee, 2003-2005