



## Marjorie A. Rogers Shareholder

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### OVERVIEW

Marjorie Rogers represents businesses, tax-exempt organizations and individuals in the areas of federal taxation, estate planning and administration, including probate litigation, employee benefits and ERISA. She has more than forty years' experience advising clients on their complex tax issues, wills, trusts, family succession plans, retirement plans, and business entity planning.

Marjorie listens to her clients to determine their individual goals and helps clients achieve them with a plan that they understand and with which they are comfortable. While she has experience in drafting complex estate planning documents such as intentionally defective trusts, charitable remainder trusts, charitable lead trusts, qualified domestic trusts, insurance trusts and family limited liability companies, she does not believe each situation necessarily warrants these types of trusts. Marjorie works with each client to develop an individual plan to meet the client's needs. Most of her clients have been with her for many years and refer family and friends.

In addition to her practice, Marjorie is active in community and professional non-profit organizations. For more than twenty years she has been involved with and is a Past Chair of the Board of Directors of WESST, a statewide small business incubator that helps low-income women and minorities achieve financial self-sufficiency through sustained self-employment.

Marjorie is a Fellow in the American College of Trust and Estate Counsel (ACTEC) and is a past State Chair for New Mexico and current member of the Charitable Organizations, Employee Benefits, and Family Law Task Force Committees. Recognized by *Chambers USA* as being "well respected for her work on trusts and federal tax," Marjorie provides expert advice to both private and nonprofit organizations pertaining to IRS audits and company liquidation, among other areas. Her expertise also includes trusts and succession planning. She has also achieved the AV® rating from *Martindale-Hubbell*, the highest rating possible. She has received recognition from *Best Lawyers in America®* since 2003, and was selected as Litigation and Controversy – Tax "Lawyer of the Year" for 2021, Employee Benefits (ERISA) Law "Lawyer of the Year" in 2015 and 2019, and selected in 2013 as Tax Law "Lawyer of the Year" in Albuquerque. She is among those listed in *Southwest Super Lawyers®* and was honored as a Woman of Influence in 2011 by *New Mexico Business Weekly*. Marjorie serves on the firm's Executive Committee and as Head of the Transactions Department.

Before joining Modrall Sperling, Marjorie worked with the Chief Counsel's Office of the Internal Revenue Service in Washington, D.C. and on the Tax Counsel Staff of General Motors Corporation in Detroit, Michigan.

### Education

Georgetown University Law Center, LLM in Taxation, 1980

Albany Law School, J.D., 1978



Carnegie-Mellon University, B.A. in Economics, 1975

## Bar Admissions

New Mexico

Michigan

Washington, D.C.

New York

U.S. Tax Court

U.S. District Court for the District of New Mexico

U.S. District Court for the Eastern District of Michigan

U.S. District Court for the District of Columbia

U.S. District Court for the Northern District of New York

Isleta Tribal Court

## EXPERIENCE

### Estate Planning and Trusts

- Represented husband's estate in a three year litigation battle with the estranged wife of the decedent. The judge awarded the estranged wife a fraction of the amount she sought.
- Represented clients in transferring closely held businesses to family members using tax efficient vehicles such as family limited liability companies and intentionally defective trusts.

### Federal Taxation

- Advised clients with sizeable IRAs on conversion of traditional IRAs to Roth IRAs. By converting traditional IRAs into Roth IRAs, the clients were able to reduce the size of their estates by using non-retirement assets to pay income taxes currently. Additionally, should the clients continue to live long lives, they will no longer be required to take required minimum distributions.
- Assisted clients in investing retirement assets in non-publicly traded investments.
- Designed a reorganization plan and obtained a private letter ruling to confirm compliance with IRS regulations to assist the founding-family shareholders of corporation in reducing federal taxes. The shareholders, after paying their share of taxes from the entities' income, receive increased after-tax distributions from the corporation.

### Tax-Exempt Organizations

- Advised a number of public charities in updating their investment policies and endowment agreements to maximize the increased spending flexibility now allowed under the Uniform Prudent Management of Institutional Funds Act.
- Advised a number of public charities in the area of fiscal sponsorships. A fiscal sponsorship is an arrangement between a public charity and a third person that is not a public charity but is engaged in a charitable activity that meets the public charity's tax-exempt mission. The advantage to a donor is the charitable deduction for the contribution. The advantage to the third person is being able to obtain funds to carry out the charitable project. The advantage to the charity is the receipt of administrative revenue in the carrying out of its mission.
- Assisted public charities in utilizing the rebuttable presumption safe harbor allowed under Treasury Regulation Section 1.4958 concerning executive compensation for "disqualified persons" (i.e., executive directors, presidents, etc.).



## ACTIVITIES

### Professional Activities

- Fellow, American College of Trust and Estate Counsel, past State Chair for New Mexico, serves on the Charitable Organizations, Employee Benefits, and Family Law Task Force Committees
- American Bar Association; Member, Tax Section; Member; Administration of Decedent's Estates Subsection of the ABA Probate Section, Vice Chair 1990-2005; Member, Real Property and Probate Sections
- State Bar of New Mexico, Member; Tax Section, Director 1998-2009, Chair 2004-2006; Member, Real Property and Probate Sections
- New Mexico Estate Planning Council, Director 2001-2011, President 2006-2007
- Member, Real Property and Probate Sections Probate Council State Bar of Michigan, Director 1992-1996
- Northern Michigan Estate Planning Council, Director 1995-1996
- New Mexico Women Lawyer's Association
- New York Bar Association
- District of Columbia Bar Association
- Michigan Bar Association

### Community Activities

- WESST, Board of Directors 2000-2011, Executive Committee 2005-2011, Past Chair, 2010, continues to serve on the Governance Committee
- Senior Foundation (formerly known as Silver Horizons), 1996-2000

## DISCOURSE

### Speeches and Presentations

Marjorie has given numerous presentations at professional meetings including the annual convention of the State Bar of New Mexico, the New Mexico Certified Public Accountants, the New Mexico Estate Planning Council, the Santa Fe Estate Planning Council, the Institute of Continuing Legal Education in Ann Arbor, Michigan, and the Association for Continuing Legal Education (ACLEA).

- IRS Form 990 – Tax Compliance Meets Corporate Governance, *National Business Institute*, Albuquerque, New Mexico, June 9, 2016
- Estate Planning Considerations When a Closely Held Business is Involved, *2015 New Mexico Probate Institute*, Albuquerque, New Mexico, November 17, 2015, Marjorie A. Rogers and Vanessa C. Kaczmarek
- Tax Ramifications of Alimony and Property Settlements, *National Business Institute*, Albuquerque, New Mexico, May 19, 2015
- Charitable Planning, *Sterling Education CLE*, Albuquerque, New Mexico, December 5, 2014
- Charitable Trust, Trust Planning and Drafting Techniques, *Sterling Education CLE*, Albuquerque, New Mexico, August 28, 2013
- Unrelated Business Taxable Income (UBTI), *Tax Exempt Organizations from Start to Finish*, National Business Institute, May,



2013

- Form 990: Key Compliance Points and Disclosure Considerations, *Tax Exempt Organizations from Start to Finish*, National Business Institute, May, 2013
- Unrelated Business Taxable Income (UBTI), *Tax Exempt Organizations from Start to Finish*, National Business Institute, May, 2012
- Key Compliance Points and Disclosure Considerations, *Tax Exempt Organizations from Start to Finish*, National Business Institute, May, 2012
- Wills and Trusts, *Estate Planning Basics*, National Business Institute, November 7, 2011
- Dealing with Unrelated Business Income, *How to Keep Tax-Exempt Organizations in Compliance*, National Business Institute, May 11, 2011
- Intermediate Sanctions, *How to Keep Tax-Exempt Organizations in Compliance*, National Business Institute, May 11, 2011

## HONORS

- American College of Trusts and Estate Counsel, Fellow
- Best Lawyers® 2021 Litigation and Controversy -Tax "Lawyer of the Year" in Albuquerque
- Best Lawyers® 2019 Employee Benefits (ERISA) Law "Lawyer of the Year" in Albuquerque
- Best Lawyers® 2015 Employee Benefits (ERISA) Law "Lawyer of the Year" in Albuquerque
- Best Lawyers® 2013 Tax Law "Lawyer of the Year" in Albuquerque
- *Best Lawyers of America*® in Business Organizations (including LLCs and Partnerships), Closely Held Companies and Family Business Law, Employee Benefits (ERISA) Law, Non-Profit Charities Law, Tax Law, and Trusts and Estates, 2003-present
- *Chambers USA America's Leading Lawyers for Business* in Corporate/Commercial: Tax, 2016-present
- *Martindale-Hubbell* AV® Preeminent Peer Review Rated
- *Martindale-Hubbell* Bar Register of Preeminent Women Lawyers, 2014
- *New Mexico Business Weekly*, Woman of Influence, 2011
- *Southwest Super Lawyers*® (derived from a lawyer survey), 2013-present
- *Benchmark Litigation, The Definitive Guide to America's Leading Litigation Firms and Attorneys*, Litigation Star

## RELATED PRACTICES

Corporate, Business and Finance

Entity Formation and Governance

Nonprofit / Tax-Exempt Organizations

Taxation

Trusts and Estates