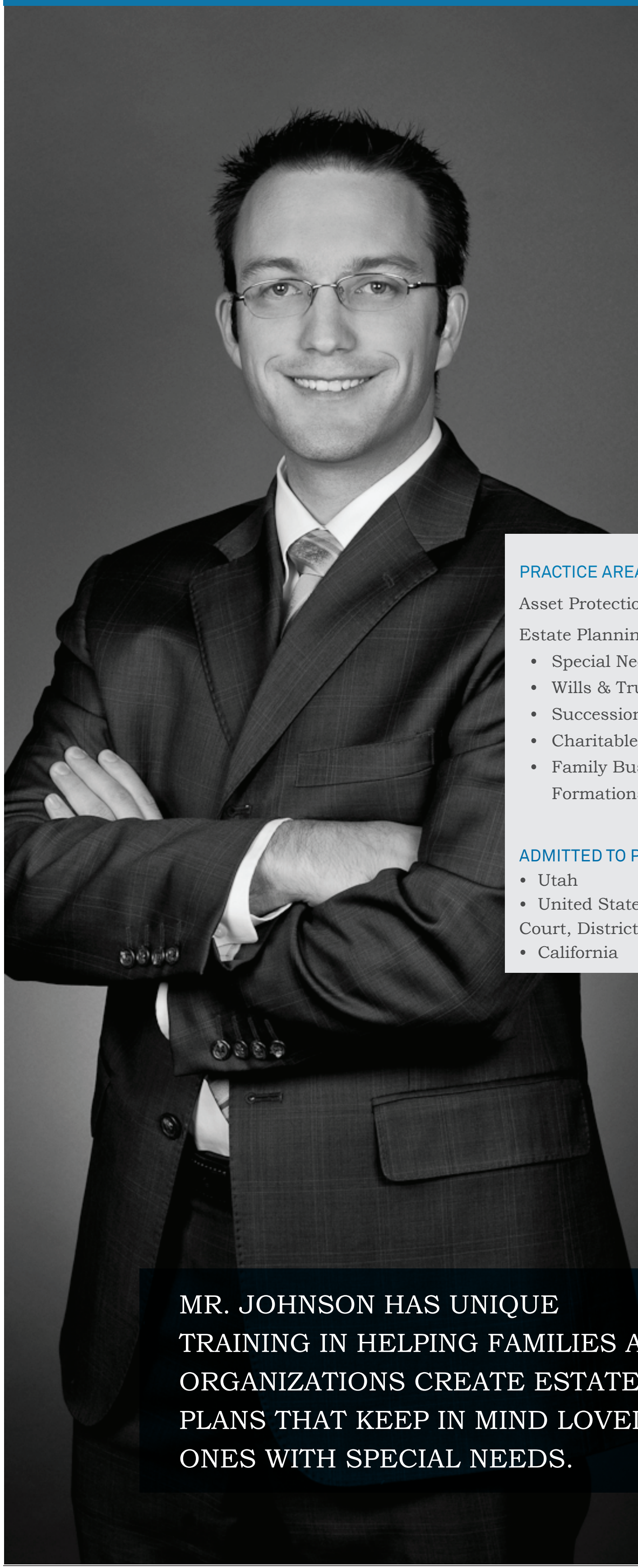

K. RAY JOHNSON

ASSOCIATE

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Avoiding pitfalls, as it relates to a good estate plan, is key to making sure that assets go exactly where they should. And the law offers many flexible options for clients to improve corporate and individual matters.

PRACTICE AREAS

Asset Protection

Estate Planning
- Special Needs Planning
- Wills & Trusts
- Succession Planning
- Charitable Trusts
- Family Business Formations

ADMITTED TO PRACTICE
- Utah
- United States District Court, District of Utah
- California

"I endeavor to give my clients an estate plan with a good fit— for their unique goals. Estate planning is no place for the thoughtless use of boilerplate."

I work with estates, business entities and trusts to do exactly that. Creditors, the IRS and other takers will put your estate plan to the test. My goal is to provide a solid estate plan that can push back and protect your original plan.

When estate taxes are a risk, I help clients reduce that projected liability. I have experience with advance tax-planning transfers via Dynasty Trusts, Grantor Retained Annuity Trusts, Charitable Remainder Trusts and asset sales to grantor-type trusts.

MR. JOHNSON HAS UNIQUE TRAINING IN HELPING FAMILIES AND ORGANIZATIONS CREATE ESTATE PLANS THAT KEEP IN MIND LOVED ONES WITH SPECIAL NEEDS.

I endeavor to give my clients an estate plan with a good fit— for their unique goals. Estate planning is no place for the thoughtless use of boilerplate. Special attention is always required to make sure a client's plan is carried out—this often includes transferring property, setting up bank accounts, and coordinating beneficiary designation forms.

EDUCATION

University of Idaho College of Law, Moscow, Idaho - J.D., magna cum laude, (2010)

Brigham Young University, J. Reuben Clark Law School, Visiting Student, (2009-2010)

Utah State University, B.A., cum laude, (2006)

PROFESSIONAL AND CIVIC ACTIVITIES

Board Member, Utah Valley Estate Planning Council (2014)

Member, Utah Valley Chapter of the National Planned Giving Counsel (2014)

ADDITIONAL LANGUAGES

Spanish

DURHAM JONES & PINEGAR

ATTORNEYS AT LAW

Having a brother with special needs led me to the area of special needs planning. There are legal tools a client can employ to ensure that a family member with special needs gets all of the benefits and protections the law can give. A particularly dangerous pitfall confronts special needs beneficiaries: by receiving an inheritance from their parents or other loved ones, they may inadvertently forfeit their needs-based government benefits (like Social Security Disability, and Medicaid insurance coverage). This double tragedy— the simultaneous loss of loving caretakers and financial means – can be avoided with proper planning and administration.

I also advise fiduciaries on estate and trust administration. This involves initiating the next phase of an estate plan, examining the validity of creditors' claims, and minimizing the liability of fiduciaries and beneficiaries.

K. Ray Johnson is an associate attorney and member of the firm's Estate Planning Section. His practice focuses on wills and trusts, family business formations, estate administration, and tax planning. Mr. Johnson has unique training in estate plans for families who need to ensure the protection of loved ones with special needs. Mr. Johnson is the author UtahCod.com, a cartoonist's guide to Utah Law.