F. MCKAY JOHNSON

SHAREHOLDER

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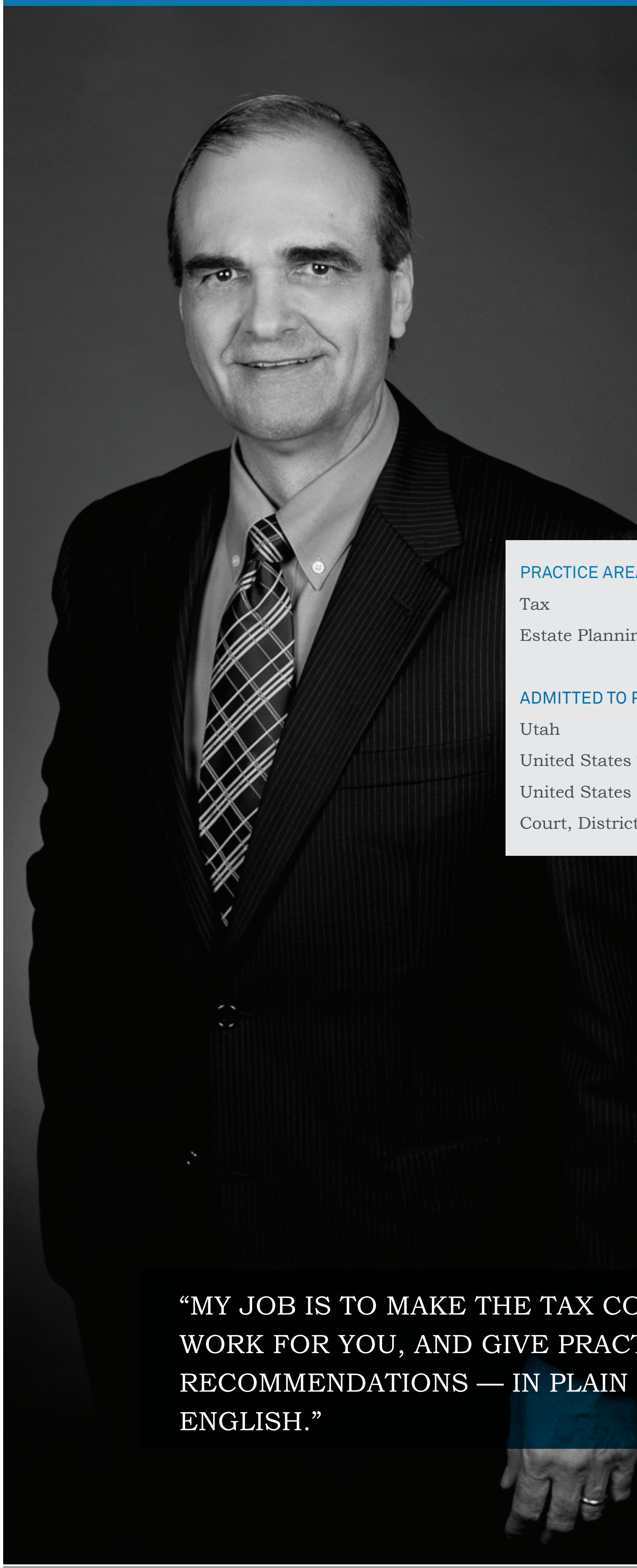

PRACTICE AREAS

Tax
Estate Planning

ADMITTED TO PRACTICE

Utah
United States Tax Court
United States District Court, District of Utah

The biggest opponents to successful wealth management today are the IRS, outside creditors, and internal disputes (family and/or business).

My practice is focused on positioning you to win on these three fronts. I offer expert estate, trust and tax planning; business continuity planning; asset protection planning; and entity formations.

"The end-goal with tax and business planning— no matter how complex—is to benefit and protect individuals, families, professionals and entrepreneurs."

Wealth management strategies are carried out by using partnerships, s-corporations, trusts, estates, and other entities. These entity types are the tools I use to help my clients manage wealth, operations and risk.

The end-goal with tax and business planning— no matter how complex—is to benefit and protect individuals, families, professionals and entrepreneurs.

"MY JOB IS TO MAKE THE TAX CODE WORK FOR YOU, AND GIVE PRACTICAL RECOMMENDATIONS — IN PLAIN ENGLISH."

EDUCATION

Brigham Young University, J. Reuben Clark Law School - J.D. (1982)

- Member, Order of the Coif
- J. Reuben Clark Scholar

New York University, L.L.M, Taxation (1983)

Brigham Young University - B.A., University Studies, cum laude, (1979)

PROFESSIONAL & CIVIC ACTIVITIES

Adjunct Professor, J. Reuben Clark Law School (Advanced Estate Planning)

Named in Utah Business magazine's "Legal Elite"

Coordinating Chair of the Utah Valley Chapter of the National Planned Giving Council of LDS Philanthropies

ADDITIONAL LANGUAGES

Japanese

DURHAM JONES & PINEGAR

ATTORNEYS AT LAW

I have an advanced law degree in Federal taxation (LL.M., New York University), and 30 years of practice in this area. I handle complex matters regarding the taxation of gifts, non-qualified compensation plans, retirement accounts, and business transactions. My job is to make the tax code work for you, and give practical recommendations— in plain English.

Now is the time to set up asset protection, before any crisis arises. With both tax planning and protection planning, my work focuses on prevention. Over the years, I have seen structures set up long ago successfully weather the worst of storms.

It is also crucial to plan around internal disputes. What happens if a business partner goes bankrupt, gets divorced, dies young, or gets sued? Planning for such contingencies is essential to wealth preservation. I help clients address these issues with private contracts like shareholder agreements, operating agreements, and business succession arrangements.

McKay Johnson is a shareholder and member of the Firm's Estate Planning section. Prior to joining Durham Jones & Pinegar, Mr. Johnson was a director and principal at Hill Johnson & Schmutz, LC in Provo, Utah. His practice focuses on advanced estate and tax planning, asset preservation, business formations and operations, charitable giving, and business succession.

PUBLICATIONS

- *Co-author of "Trusts You Can Trust" (1997)*

PRESENTATIONS

- "Tax Planning for Trusts and Estates," February 2013
- "Taxation of Special Needs Trusts," August 2011, March 2012
- "Drafting and Administering Special Needs Trusts,"March 2011
- "Drafting Basic Estate Planning Documents," December 2010
- "Probate Practice: The Essential Basics," September 2010