MANLEY & BRAUTIGAM
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OF COUNSEL
F. STEVEN MAHONEY

PETER B. BRAUTIGAM, ESQ.

PRACTICE EMPHASIS & QUALIFICATIONS

Mr. Brautigam's practice is limited to estate planning, probate and transactional tax law planning designed to minimize income and wealth transfer taxes. His practice includes developing and implementing individual estate plans for medium and large estates, drafting wills, revocable "living" trusts, Alaska Community Property, life insurance trusts, Alaska Asset Protection trusts, and other sophisticated estate planning techniques; administering probate and trust estates; transactional tax planning for individuals and businesses [buy-sell agreements, ESOPs, etc.]; non-qualified deferred compensation planning and rabbi trusts; and, the formation and structuring of corporations, family limited partnerships and limited liability companies. He has a Master of Laws (LL.M.) in Taxation and began practicing in 1985.

Peter is a Fellow and past state chair of the AMERICAN COLLEGE OF TRUST & ESTATE COUNSEL (www.actec.org), a select group of attorneys who are nationally recognized in the practice of estate planning, probate and trust law. He is a current member and past chairman of both the ALASKA BAR ASSOCIATION's Tax Law and the Probate & Estate Planning Law sections. Peter has served as an expert witness for the U.S. Attorney's Office and in civil litigation matters, and lectures on tax related topics for the ALASKA BAR ASSOCIATION, the ALASKA SOCIETY OF CPA'S, the ANCHORAGE ESTATE PLANNING COUNCIL and the AMERICAN LAW INSTITUTE OF THE AMERICAN BAR ASSOCIATION (ALI-ABA).

Peter is a shareholder in MANLEY & BRAUTIGAM, P.C., and has an "av" rating from *Martindale-Hubbell Law Directory*, and is listed in *The Best Lawyers in America* and *Super Lawyers of Alaska* (www.superlawyers.com) For additional information, see www.mb.law.pro

Peter's greatest achievement is that he is the father of two wonderful (and expensive) children and is blessed with a wonderful wife. He was born and raised in Anchorage and is active in his local church, ChangePoint.

Employment Résumé

Manley & Brautigam, P.C., 2004 to present
Hartig Rhodes Hoge & Lekisch, P.C., 1985 to 2004

Bar and Court Admissions

Alaska Bar Association
State Supreme Court
U.S. District Court
U.S. Tax Court
U.S. Court of Federal Claims

Professional Associations & Activities:

American College of Trust & Estate Counsel (ACTEC), (State Chair, 2001-2006)
Anchorage Estate Planning Counsel, Board of Directors (1990-2003) and member
Alaska Bar Association, Probate & Estate Planning Law Section, past-Chairman (1994-95) and current member
Alaska Bar Association, Tax Law Section, past-Chairman and member
Alaska Society of CPA's IRS-CPA Liaison Committee, member (1998-2007)
Who's Who in America - 2011 (65th ed.)
Who's Who in American Law (13th ed.)
The Best Lawyers in America - Trusts & Estates
Alaska Super Lawyers - Estate Planning & Tax

Lecture/Seminar Outlines and Programs

Checklist of Estate Planning Issues for Non-Married Couples, Anchorage Estate Planning Council, October 26, 2009

Estate Planning for Retirement Benefits and other Really Sexy Topics You were Afraid to Ask About; Alaska Society of CPAs, February 20,2008, Anchorage

Estate Planning for Disabled Family Members: Third Party Trust Planning; Alaska Bar Association, February 20-23, 2007, Juneau, Anchorage and Fairbanks

Asset Protection Planning Options In Alaska, Alaska Society of CPA's, November 20, 2002, Anchorage

Asset Protection Planning Options In Alaska, Alaska Real Estate Agent's Continuing Education Program, October 21, 2002, Anchorage

Alaska Society of Independent Accountants, *Estate Planning in the 21st Century*, September 22, 2001, Anchorage

Anchorage Estate Planning Council, *Alaska Community Property: Now that We have it, is it Working?*, October 30, 2000, Anchorage

Alaska State Association of Life Underwriters, *Alaska's Community Property Law*, May 13, 1999 (1.0 CE units)

Alaska Society of CPA, *Alaska's Community Property Law*, January 22, 1999

35th Annual Hawaii Tax Institute, *Estate Planning Considerations Using Domestic Asset Protection Trusts: Will the Alaska Law Really Work?*, October 27, 1998

Alaska Society of CLU and CFC, *The Alaska Trust Act and Community Property Act*, September 25, 1998

Alaska Bar Association CLE, *The Alaska Community Property Act*, (Moderator), August 4, 1998

Alaska Bar Association CLE, *Limited Liability Vehicles – Changes to the S Corporation Regulations*, October 9, 1997

Alaska Planned Giving Council, *Charitable and Estate Planning Techniques*, April 16, 1997

ALL-ABA *Estate Planning Techniques*, Faculty Member and Presenter on "Ethics in Estate Planning," and "Alaska's New Probate Code -- AS 13.12," Anchorage, Alaska, August 23-24, 1996

Alaska Society of Certified Public Accountants, *The AICPA: Getting the IRS Off Your Client's Back* (8.0 CE units), Anchorage and Fairbanks, September/October 1995

Alaska Bar Association CLE, *Limited Liability Companies AS 10.50*, April 19, 1995

Alaska Society of Certified Public Accountants CE Program, *Estate Planning In the Real World: a Practical Analysis of the Issues and Planning Available for Your Clients*, January 11, 1995

Southern Alaska Life Underwriters, Analysis of Case Study, November, 1994

Alaska Bar Association CLE (moderator), *Basic Estate Planning, Probate & Guardianship*, October 18, 1994

Internal Revenue Service (ADO), Collection Officers Annual CE Program, *Collection Issues from the Attorney's Perspective*, March 1994

Anchorage Estate Planning Council, *Foreign Trusts - Protection of Assets & Estate Planning Issues*, February 28, 1994

Price Waterhouse's Annual CE Program, *Accountant Liability Issues*, January 25, 1993

University of Alaska Anchorage, Benefits Class/Seminar, *Estate Planning and the Need for a Will*, November 11, 1993

Anchorage Bar Association Annual Meeting, *Year End Tax Planning Issues*, November 9, 1992

Alaska Society of Women Accountants CE Program, *The Estate Planning and the Generation Skipping Transfer Tax,* February 10, 1992

Anchorage Bar Association Annual Meeting, *Year End Tax Planning Issues*, November 11, 1991

Certified Life Underwriters Group, Analysis of Case Study, June 5, 1991

Anchorage Bar Association Annual Meeting, *Year End Tax Planning Issues*, November 14, 1990

Anchorage Estate Planning Council, *The Use of Family Limited Partnerships and Corporations in Estate Planning*, February 26, 1990

Alaska Pacific University (guest lecturer), *Partnership Taxation*, Anchorage, November 6, 1989

Alaska Pacific University (adjunct professor), *Employee Benefits and Business Law*, Fall 1988

Alaska Bar Association CLE, *Understanding Business Organizations in Alaska*, Anchorage, April 25, 1986

PUBLICATIONS:

Probate/Estate Planning News, "Valuation of Art and Collectibles," Vol. 3, Issue 1, August 1990.

COMMUNITY ACTIVITIES

Sonrise Christian School, Board of Directors - member (1999-2002)

Trinity Presbyterian Church – Guest speaker; Adult CE teacher; Associate Pastor Search Committee (1994-2001)

Providence Health Care Foundation, presentation on *Estate Planning 101: What is Probate and Why Do I need a Will?*; February 2006; November 2005, September 2002, April 2002, September 2001, September 2000, April 2000, September 1999, April 1999, September 1998, October 1996, January 1995, February 1993, November 1991, February 1991.

Catholic Social Services - Guest speaker on charitable and estate planning

Catholic Foundation of Alaska – Guest speaker on charitable and estate planning

Anchorage Chamber of Commerce – Lecture on Year End Tax and Estate Planning Issues, November 1997 and 1998

UAA Staff Development Day (1997) – Guest lecturer

Alaska Pacific University Foundation, Inc., Board of Directors - past member

Friends of the Library, past-member of the Board of Directors

HRT Realty Program, *Tax Free Exchanges - §1031*

Hope Cottages Board of Directors, presentation on “Estate & Charitable Gift Planning,” January 18, 1995

Salvation Army, presentation on “Charitable Gift Annuities and Charitable Remainder Trusts,” February 24, 1994

Alaska Visitors Association Annual Meeting, presentation on “Legal Forms of Doing Business,” October 8, 1993

University of Alaska Anchorage College of Fellows, presentation on “Charitable Remainder Trusts and Deferred Giving,” August 11, 1992

Salvation Army, presentation on “Estate Planning & the Probate Process,” March 5, 1992

Alaska Pacific University Board of Trustees, presentation on “Charitable Planned Giving Techniques,” July 20, 1990

Anchorage Chamber of Commerce, presentation on “Tax Considerations in Selecting a Business,” February 21, 1990

Pioneers of Alaska, Igloo #15 (1990-)