



## Paul P. Morf

*Member*

### *Contact*

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### **PRACTICE AREAS**

Wills, Trusts, Estate Planning  
and Probate Law

Business Transactions and  
Counseling

Probate, Estate and Trust  
Litigation

Agriculture Law

Healthcare Law

Taxation Law

Mergers, Acquisitions and  
Divestitures

Paul Morf has led the firm's wills, trusts, estate planning and probate law group since 2005 and is a founding member and president of the Iowa Academy of Trust and Estate Counsel. Mr. Morf counsels business owners, farmers and high-net-worth individuals on creating customized and comprehensive estate plans that preserve wealth for future generations and ensure that the client's precise wishes are enacted. Mr. Morf creates trusts, limited liability companies, partnerships and other structures and helps clients arrange for charitable giving. He also handles trust and estate litigation, such as will contests or disputes between beneficiaries and fiduciaries.

Mr. Morf graduated from The Yale Law School in 1997. He joined Simmons Perrine Moyer Bergman PLC in 1998 and is a former member of the firm's board of directors. Mr. Morf is a Fellow of the American College of Trust and Estate Counsel (ACTEC).

Mr. Morf has held adjunct professorships at the University of Iowa College of Law, where he taught courses on trusts, estate planning and probate, and at Mount Mercy College, where he taught business law.

### **Representative Experience:**

Mr. Morf works with clients to create comprehensive strategies that meet their unique estate planning needs, such as wills and revocable trusts, credit shelter trusts, contingent estate tax planning, qualified terminal interest property (QTIP) marital trusts, generation-skipping transfer tax exempt trusts, dynasty trusts, incentive trusts, perpetual South Dakota trusts, supplemental needs trusts, 2503(c) trusts, grantor trusts, grantor retained annuity trusts, and qualified personal residence trusts.

Mr. Morf also handles installment sales to grantor trusts, powers of attorney, healthcare powers of attorney, limited liability companies and family limited partnerships, irrevocable life insurance trusts, private split-dollar arrangements, option contracts, installment sales, corporate recapitalizations to separate ownership from control, and business succession planning

Mr. Morf also helps clients plan charitable giving through restricted gifts, charitable lead annuity trusts, charitable remainder trusts, private foundations, universities, supporting organizations, public charities, donor-advised funds and other avenues. He also serves as legal counsel for non-profit entities.

When disputes or probate matters arise, Mr. Morf handles all manners of trust and estate litigation including defending and challenging wills, codicils and revocable trusts. He also handles trust amendments, change of situs in moving from one state to another, change of trustee, and family settlement agreements. His litigation practice also covers buy-sell agreements, oppression of minority shareholders, tax matters and construing a will or trust.

## Bar Admissions

- State of Iowa, 1998

## Court Admissions

- US Supreme Court, 2011
- US Court of Appeals
  - Eighth Circuit, 1998
- US District Court
  - Northern & Southern Districts of Iowa, 1998

## Education

- The Yale Law School, JD, 1997
  - Editor-in-Chief, Yale Journal on Regulation
- Dartmouth College, Hanover, NH, BA, summa cum laude, 1994
  - Phi Beta Kappa
- London School of Economics and Political Science, 1992-1993

## Clerkship

- Law Clerk to the Honorable David R. Hansen, United States Court of Appeals for the Eighth Circuit, 1997-1998

## Honors & Awards

- Listed among the Corridor's Most Influential People, 2019 (CBJ)
- Ranked in Chambers High Net Worth, 2017-2021, Private Wealth Law in Iowa, Band 1
  - Paul Morf is "highly respected in the Iowa community."  
--*Chambers HNW*
  - Paul is "super smart," adding "his strength is planning and administration."  
--*Chambers HNW*
  - "He's very smart and creative - his creativity is very refreshing."  
--*Chambers HNW*
- Included in the Best Lawyers® "Lawyer of the Year" list in Cedar Rapids
  - Trusts and Estates, 2015, 2018 and 2021
  - Closely Held Companies and Family Businesses Law, 2020
- Included in the Best Lawyers in America® list, 2022
  - Business Organizations (including LLCs and Partnerships), Closely Held Companies and Family Businesses Law, Corporate Governance Law, Corporate Law, Litigation - Trusts and Estates, Non-Profit/Charities Law, and Trusts and Estates
- AV Rating by Martindale-Hubbell®
  - "Paul is an excellent attorney with outstanding knowledge. He also has a great personality and ability to explain and present legal analysis to his clients and fellow attorneys."  
-- *Martindale-Hubbell®*
- Included in Great Plains Super Lawyers list, 2012-2021
  - Estate & Probate
- Corridor Business Journal's Forty Under 40, 2006

## Professional & Community Affiliations

### Professional Memberships

- Fellow, American College of Trust and Estate Counsel (ACTEC)
  - Member, Fiduciary Litigation Committee, 2012-2014
  - Member, Transfer Tax Study Committee, 2013-2014
- Iowa Academy of Trust and Estate Counsel (IATEC)
  - Charter Member, Founding Vice President
  - President, 2019-Present
  - Vice President, 2012-2018
- Cedar Rapids Area Estate Planning Council (CRAEPC)
  - President, 2008-2009; various other officer/director positions

- CRAEPC is a professional organization comprised of 100-120 estate planning professionals, including attorneys, accountants, trust officers, CLUs and CFPs, and charitable planned giving officers
- Iowa State Bar Association
  - Taxation Section
  - Agricultural Law Section
  - Corporate Counsel Law Section
  - Environmental and Natural Resources Law Section
  - Probate, Trust & Estate Planning Section
    - Non-Probate Transfer Committee, Chair, 2007-2008: This committee looks at ways to curb unintended and negative consequences associated with the misuse of POD/TOD beneficiary designations, joint tenancy arrangements, and other non-probate transfers. The committee is studying a “blockbuster” will statute that would allow a testator to integrate such non-probate assets into a comprehensive estate plan
    - Member of the Section's Governing Council, 2006-2012
    - Probate and Trust Code Reconciliation Committee, Chair, 2003-2004: After Iowa adopted a new Trust Code effective in 2001, there was a lot of work to be done to “clean up” the existing probate code and other provisions of Iowa law to clarify the interaction between the Probate Code and the Trust Code, and to repeal law that become obsolete in light of the Trust Code, or which was potentially inconsistent with it. This was successfully completed in 2004, and culminated in a recodification of the Trust Code as Chapter 633A and various other portions of the Trust Code as separate Chapters 633B through 633E
    - Trust Code Committee (ongoing): The Trust Code, which became law in 2001, continues to evolve and be perfected through wisdom gained of experience. This committee proposes changes to the trust code and reviews the proposals of others. It is led by Professor Marty Begleiter of the Drake Law School, who is the principal drafter of the Iowa Trust Code
    - Section Representative to the Disposition of Final Remains Committee, 2006-2007: A committee of persons interested in elder law and surrogate decision making regarding the disposition of final remains was created to consider new legislation that would enhance the ability of an individual to control what happens to his or her body after death. This committee included attorneys and non-attorneys,

such as funeral directors and state agency representatives. The committee and the bar association worked together to enact new legislation allowing an individual to name an agent of his or her choice to control disposition of final remains

- Business Law Section, Iowa State Bar Association
  - Non-Profit Corporations Committee: This Committee proposes new law relevant to non-profit governance in Iowa. Two statutes that we recommended that have been passed in recent years are the new Iowa Non-Profit Corporations Act, which governs all non-profit corporations in Iowa, and the Uniform Prudent Management of Institutional Funds Act, which governs the management, investment, and distribution of funds from charitable endowments. The Section is currently looking at an Act that would clarify the status of unincorporated non-profits in Iowa
- Linn County Bar Association

### **Community Involvement**

- Iowa Natural Heritage Foundation
  - Board of Directors, 2019-Present
- Iowa Legal Aid Foundation
  - Board of Directors
- Kirkwood Foundation
  - Secretary, Board of Directors
- The Rotary Club of Cedar Rapids, Member
  - Former Foundation Chair
  - Former Assistant District Governor
  - President, 2009-2010
- United Way of East Central Iowa
  - 2018-2019 Annual Campaign Co-Chair
  - Board of Directors, 2015 - Present
  - Planned Giving Committee Chair, 2014 - 2017
  - Various Campaign Position in past years, including: Mid-Market Campaign Chair; Attorney Campaign Chair

### ***Former Board Positions***

- Mount Vernon Community School District, Mount Vernon, Iowa
  - Board of Education, 2006-2013
- Cedar Rapids Symphony Orchestra Foundation

- Secretary/Treasurer, 2008-2013
- Board Member, 2007-2013
- Indian Creek Nature Center, Cedar Rapids, Iowa
  - Former Board Member and Past-President
- Cedar Rapids Area Chamber of Commerce Foundation
  - Former Member, Board of Directors
- Cedar Rapids Museum of Art
  - Former Member, Board of Directors
- Cedar Rapids Symphony Orchestra
  - Former Member, Board of Directors
- Miracles in Motion
  - Former Member, Board of Directors
- Iowa Trust for Land Conservation
  - Former Member, Board of Directors
- Iowa Small Business Development Centers
  - Former Member, Business Succession Advisory Board
- Brucemore Board of Directors, 2010-2013

## Presentations

*View our firm archived presentation library*

### **2021 Presentations**

Useful Estate Planning Techniques During Times of Uncertainty: GRATs, SLATs, and IDGTs and a Conservation Easement Update

- ISU Agricultural Law Seminar

The Future of Trusts and Estates Practice (Panelist)

- *University of Iowa Law School Symposium Honoring Professor Sheldon F. Kurtz*

Estate Planning During Times of Uncertainty

- *Iowa State Bar Association Webinar*

Estate Planning with Discounts

- *Heart of America Fellows Institute of the American College of Trust and Estate Counsel (St. Louis)*

## Estate and Income Tax Issues and Planning

- *Acumen*

## GRATs, Grantor Trusts and Similar Techniques

- *American College of Trust and Estate Counsel*

## Introduction to Estate Planning

- *Family Caregivers Center of Mercy*

## **2020 Presentations**

### Tax Plans of Presidential Candidates

- *Cedar Rapids Area Estate Planning Council Virtual Presentation*

### Remote Online Notary

- *Iowa State Bar Association and Iowa Academy of Trust and Estate Counsel Webinar*

### Trust Revitalization Provisions

- *“Planning for Success” event sponsored by Greater Cedar Rapids Community Foundation and others (Cedar Rapids, IA)*

### The Secure Act

- *Iowa Academy of Trust and Estate Counsel Webinar*

## **2019 Presentations**

### Philanthropy in Iowa in 2019: Challenges and Opportunities

- *Iowa Academy of Trust and Estate Counsel Annual Meeting (Des Moines, IA)*

### The Disposition Directive and How Iowa’s Laws Affect the Deceased and their Family at the Time of Death

- *Hospite – A Respite for Professional Hospice Caregivers (Cedar Rapids, IA)*

### Avoiding and Resolving Disputes involving Family Farm Estates and Businesses

- *Professional Advisor Continuing Education Conference hosted by the Iowa State University Foundation Office of Gift Planning (Ames, IA)*

How Planned Giving and Development Professionals are Perceived by Affiliated Estate Planning Professionals: Data from Iowa and the Big 12 Region

- *American College of Trust and Estate Counsel (Ames, IA)*

Understanding options to help your clients accomplish the charitable legacy that meets their goals

- *Professional Advisor Charitable Continuing Education Series (Cedar Falls, IA)*

Importance of Advanced Directives

- *National Healthcare Decision Day, Mercy Hospital (Cedar Rapids, IA)*

## **2018 Presentations**

Grantor Retained Annuity Trusts (GRATs), Installment Sales to “Intentionally Defective” Grantor Trusts, Charitable Lead Annuity Trusts (CLATs), and Qualified Personal Residence Trusts (“QPRTs”)

- *American College of Trust and Estate Counsel’s Heart of America Fellows Institute (Kansas City, MO)*

The New Tax Law and How It Relates to Estate Planning in Iowa

- *Tenth Annual Professional Advisor Continuing Education Conference hosted by the Iowa State University Foundation Office of Gift Planning (Ames, IA)*

How the New Tax Laws Will Influence Estate Planning

- *Blue Ribbon Panel, Iowa State Bar Association Tax Law Update Seminar f/k/a Spring Tax School (Des Moines, IA)*

Co-Chair and Panelist at the U of I Fall Probate CLE

- *University of Iowa College of Law (Iowa City, IA)*

Hot Topics in Tax-Sensitive Estate Planning

- *Cedar Rapids Estate Planning Council (Cedar Rapids, IA)*

Philanthropy in Iowa in 2018: Challenges and Opportunities

- *Eastern Iowa Planned Giving Council (Swisher, IA)*

Moderator, Judicial Panel on Attorney Ethics



- *Wells Fargo Private Bank Trusts, Estates, and Wealth Management Seminar (Cedar Rapids, IA)*

## **2017 Presentations**

### Succession Planning for Farmers and Farm Owners

- *The American Society of Farm Managers and Rural Appraisers Annual Meeting (Savannah, Georgia)*

### Estate Planning and Business Succession Planning for Farm Owners

- *The Chicago Farmers Annual Meeting (Federal Reserve Bank of Chicago, Chicago, IL)*

### Estate Planning for High Net Worth Families

- *Ninth Annual Professional Advisor Continuing Education Conference hosted by the Iowa State University Foundation Office of Gift Planning (Ames, Iowa)*

### Basic Concepts for Farm Managers About Estate Planning in Iowa

- *The Iowa chapter of the American Society of Farm Managers and Rural Appraisers (Ames, IA)*

### Top 10 Charitable Planning Ideas at the Planning For Success Event

- *“Planning for Success” event sponsored by Johnson County Community Foundation and others (Coralville, Iowa)*

### Top 10 Charitable Planning Ideas at the Planning For Success Event

- *“Planning for Success” event sponsored by Greater Cedar Rapids Community Foundation and others (Coralville, Iowa)*

### Estate Planning Hot Topics Panel

- *Cedar Rapids Estate Planning Council (Cedar Rapids, IA)*

## **2016 Presentations**

### Tax and Non-Tax Issues Related to Estate Planning for Farm-Owners

- *Hertz Farm Management (various locations including Palm Desert CA, Phoenix AZ, Scottsdale AZ, Tucson AZ, Orlando FL, Sarasota FL, and Fort Myers FL)*

### The New Proposed Regulations Under Internal Revenue Code Section 2704

Iowa Academy of Trust and Estate Counsel (statewide webinar)

- *Iowa-Specific Laws Relevant to Charitable Planning*
- *Mid Iowa Planned Giving Council Annual Fall Conference (Ankeny, IA)*

Estate Planning for Farm Families and Implications of Proposed 2704 Regulations

- *University of Iowa Law School's Annual Probate and Trust Seminar (Iowa City, IA)*

Permanent Land Protection (Conservation Easements, Estate Gifts, and Other Strategies)

- *Iowa Natural Heritage Foundation's Conservation Legacy Opportunities Seminar (Des Moines, IA)*

New Proposed Regulations Under Section 2704 and Implications for Valuation Discounts in Estate Planning

- *Planning for the Best Seminar (co-sponsored by University of Iowa Foundation and Johnson County Community Foundation with additional co-sponsors RSM and SPMB) (Iowa City, IA)*

**To view a complete list of presentations,** [click here.](#)

## News & Events

### 2021

- Paul Morf and Nicolas AbouAssaly Assist with the Sale of Garst Family Farmland Totaling \$19.3 Million, 8/31/2021
- Best Lawyers® 2022, 08/19/2021
- Paul Morf Listed in Chambers High Net Worth for 5th Year, 07/22/2021
- Cares Act Tax Incentives: What You Need to Know, 01/06/21

### 2020

- Best Lawyers In America Recognizes 37 SPMB Attorneys, 08/20/2020
- 2020 Great Plains Super Lawyers Announced, 07/31/2020
- Paul Morf and Scott Bogguss Listed as Advisors in Chambers HNW 2020, 07/10/2020