

**Steve Gorin**, a Washington University alumnus (A.B. 1983, J.D. 1986), is a partner in the St. Louis office of the law firm of Thompson Coburn LLP, which also has offices in Chicago, Los Angeles, and Washington, D.C. Before practicing law, Steve practiced accounting for 8 years, was a partner in a local CPA firm, and still maintains his CPA license and CGMA designation. He is recognized by The Best Lawyers in America for his work in Business Organizations (including LLCs, and Partnerships) (2018 Lawyer of the Year), Closely Held Companies and Family Business Law, Tax Law (2019 and 2021 Lawyer of the Year), and Trusts and Estates.

Steve is a practitioner in the areas of estate planning and the structuring of privately held businesses. Lawyers, accountants and business owners regularly look to Steve for fresh, highly knowledgeable insights into the best possible tax and estate planning approaches to their transactions. In addition to serving Thompson Coburn clients, Steve consults with lawyers and other estate planning professionals throughout the country to help them use advanced tools to help their clients.

Steve is a past chair of the Business Planning Group of committees of the American Bar Association's Real Property, Probate, Trust & Estate Law Section (RPTE), a past chair of the Business Law Section of the Bar Association of Metropolitan St. Louis, and a member of the Business Planning Committee of the American College of Trust and Estate Counsel (ACTEC), including a current Regent of ACTEC, chair of its Employee Benefits Committee, and past chair of the Business Planning Committee's subcommittee on pass-through entities.

Steve led ACTEC's task force that made comments to the government on IRC §§ 199A (20% deduction for passthrough entities) and 643(f) (multiple trust rules) and led an earlier task force on material participation of trusts in pass-through businesses. Steve has led task forces for RPTE commenting on issues affecting business owners and made personal comments on the transfer for value and reportable policy sale rules that were reflected in final regulations. For more about Steve, see <http://thompsoncoburn.com/people/steve-gorin>.

For those desiring technical information, Steve publishes a quarterly newsletter, *Gorin's Business Succession Solutions*, which includes the latest version of his materials, "Structuring Ownership of Privately-Owned Businesses: Tax and Estate Planning Implications" (over 2,500 pages in a fully searchable PDF), and highlights a few topics. To obtain the PDF and subscribe to the newsletter, both at no charge, go to <http://www.thompsoncoburn.com/forms/gorin-newsletter> or email Steve at [sgorin@thompsoncoburn.com](mailto:sgorin@thompsoncoburn.com) with your complete contact information. Steve also maintains a blog, <http://www.thompsoncoburn.com/insights/blogs/business-succession-solutions>. The blog is intended for those without a technical background, who would like more information on key business succession or structuring issues that intersect with the tax world. Steve's blog also includes links to free quarterly continuing education webinars following up on his technical newsletter, as well as occasional other webinars.

Steve was recognized as an Unsung Hero (<https://www.thompsoncoburn.com/news-events/news/2018-05-30/steve-gorin-honored-as-unsung-hero-by-st.-louis-jewish-light>) for leading efforts to redevelop a senior affordable housing community and his support for other charitable causes.