MARC A. CHORNEY

Chorney & Millard LLP
2000 S. Colorado Boulevard, Tower 2, Suite 715
Denver, Colorado 80222

Telephone: 303-792-5048 **e-mail: mchorney@chorneymillard.com** **Telefax: 303-792-5049**

EDUCATION

Master of Law (LL.M. in Taxation), University of Denver, 1979.

Juris Doctor (with honors), Gonzaga University, 1978.

Bachelor of Science, Business and Accounting (member of Beta Alpha Psi, the honorary accounting organization), University of Colorado, 1975.

BAR ADMISSIONS

Admitted to practice in 1978 in the State of Colorado and United States District Court, District of Colorado.

PROFESSIONAL ACHIEVEMENTS

Fellow and Regent of The American College of Trust and Estate Counsel (Chair of Communications Committee, Member of Business Planning and Asset Protection Committees).

Advisory Board, American Bar Association Real Property, Trust and Estate Section.

Editor, American Bar Association REAL PROPERTY, TRUST AND ESTATE JOURNAL.

Chief Editor, ACTEC LAW JOURNAL.

Listed in THE BEST LAWYERS IN AMERICA. Selected as the Best Lawyers' 2010 Denver Area Trusts and Estates "Lawyer of the Year."

Top Colorado Super Lawyer, 5280 MAGAZINE.

Adjunct Professor of Law and Taxation, University of Denver College of Law and Graduate Tax Program.

Adjunct Professor of Taxation, Metropolitan State College.

Faculty Member, 2005 State of Colorado, Colorado Supreme Court Judicial Conference.

Faculty Member, 2006 University of Miami, Heckerling Institute on Estate Planning.

Faculty Member, American Bankers Association, 2006 Advanced Program for Trust Professionals.

Continuing Legal Education Instructor (in the areas of taxation and estate planning) for the University of Denver College of Law and Graduate Tax Program.

Continuing Education Instructor for the Kansas, South Dakota and Wyoming Societies of Certified Public Accountants.

Continuing Legal Education Instructor for the Colorado Bar Association and Continuing Legal Education in Colorado.

Faculty Member, University of Denver College of Law, 2005, 2003, 2001, 1999, 1997 and 1995 Advanced Biannual Estate Planning Symposium.

Author and Member of the Colorado Bar Association Trust and Estate Section Orangebook Forms Committee.

Contributing Author, Colorado Estate Planning Manual (1995 - 2008).

Author of continuing legal education course books and articles published in legal journals.

Past President of the Rocky Mountain Estate Planning Council.

Martindale-Hubbell Attorney Rating: AV, the highest rating awarded (based upon opinions from members of the Colorado Bar).

100 Hour Club Award (Colorado Bar Association Award for Pro Bono work).

FOCUS OF PRACTICE

Mr. Chorney's practice focuses on estate planning, taxation, estate administration and planning for closely held businesses. His practice includes the preparation of wills, trusts and other devices that may be employed for the purpose of wealth preservation and tax savings. In conjunction with his estate planning practice, Mr. Chorney also works in the areas of estate and trust administration. Mr. Chorney's practice encompasses income taxation, business planning and related matters, such as purchases and sales of businesses, entity creation and buy-sell agreements. He is also experienced with marital agreements and property divisions and has written and lectured extensively on the topic.

SELECTED PUBLICATIONS, PAPERS AND PRESENTATIONS

Book (forthcoming): TRUST INTERESTS IN DIVORCE, Colorado Bar Association (Summer 2011).

State Income Tax Issues with Trusts, Cannon Financial Institute National Teleconference (2011).

GST Qualified Severance Regulations: Final and Proposed, ACTEC JOURNAL (2008).

Chapter 14, *Interests in Trusts in Divorce: What the Settlor Giveth the Divorce Court May Taketh Away*, 2006 UNIVERSITY OF MIAMI HECKERLING INSTITUTE ON ESTATE PLANNING.

Interests in Trusts as Property in Dissolution of Marriage: Identification and Valuation, REAL PROPERTY PROBATE AND TRUST JOURNAL (Spring 2005).

The Continuing Evolution of Balanson, THE COLORADO LAWYER (June 2005).

Chapter 11, THE COLORADO ESTATE PLANNING MANUAL, THE IRREVOCABLE LIFE INSURANCE TRUST (2008).

Interests in Trust in the Context of a Divorce, Colorado Bar Association, Continuing Legal Education (2004).

Grantor Retained Annuity Trusts, University of Denver College of Law, 20th Biennial Advanced Estate Planning Symposium (2003).

Generation-Skipping Transfer Tax: Advanced and In-depth, Colorado Bar Association, Continuing Legal Education (2007).

Drafting Irrevocable Life Insurance Trusts, Colorado Bar Association, Continuing Legal Education (2002).

Revocable Trusts, Design Implementation and Other Issues, Colorado Bar Association, Continuing Legal Education (2002).

Generation-Skipping Transfer Tax, University of Denver College of Law and Graduate Tax Program, Continuing Legal and CPA Education Course and Course Book (1995-2008).

Irrevocable Life Insurance Trusts, University of Denver College of Law and Graduate Tax Program, Continuing Legal and CPA Education Course and Course Book (1992-2006).

Revocable Trusts, University of Denver College of Law and Graduate Tax Program, Continuing Legal and CPA Education Course and Course Book (1996-2005).

The 2001 Tax Legislation and Generation-Skipping Transfer Tax, Colorado Bar Association and University of Denver College of Law 2001 Advanced Estate Planning Symposium Presentations and Papers (2001).

Transfer Tax Issues *Raised* by *Crummey* Powers, REAL PROPERTY PROBATE AND TRUST JOURNAL (Winter 1999).

Using QTIP Trusts in Conjunction with Marital Agreements, THE COLORADO LAWYER (October 1999).

Final Generation-Skipping Transfer Tax Regulations - - Parts I and II, THE COLORADO LAWYER (1996).

PROFESSIONAL ASSOCIATIONS

American College of Trust and Estate Counsel.

American Bar Association (Real Property, Trust and Estate Section).

Colorado Bar Association (Orangebook Forms and Estate Planning Handbook Committees).

Trust and Estate Section of the Colorado Bar Association (Orangebook Forms and Estate Planning Handbook Committees).

Rocky Mountain Estate Planning Council.