

Carol A. Johnston

Partner

Los Angeles – Century City Office

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Practices

FOCUS: Private Wealth

Business Succession Planning

Charitable Planning, Philanthropy and
Nonprofit Organizations

Fiduciary and Private Client Litigation

Industries

Private Client Services

Education

JD, The University of Chicago Law School

BA, Middlebury College, *magna cum laude*

Bar Admissions

California

Community Involvements

Los Angeles County Bar Association, Probate
and Trust Law Section

Hollenbeck Palms, Inc., Chair, Board of
Trustees

Carol Johnston works with individual clients to develop sophisticated planning techniques for the preservation and protection of family wealth. Her advice covers an array of estate and tax planning issues, and she represents fiduciaries and handles administration of estates and trusts. Widely recognized in legal industry publications as a leading lawyer for trusts and estates, Carol is praised by peers as "knowledgeable" and someone who "works well with others."

"A fine lawyer" and a leader in trusts and estates law

Carol is recognized as a leading trusts and estates lawyer by the *Chambers High Net Worth* guide. One interview told *Chambers*: "[Carol] is amazing. She has a great bedside manner – she is very, very smart and is able to translate clients' rambling ideas into tight plans. I refer clients to her often because she is such a fine lawyer." Carol has been certified as a specialist in Estate Planning, Trust, and Probate Law by the State Bar of California Board of Legal Specialization.

Carol's experience includes planning and drafting revocable and irrevocable trusts including dynasty trusts, life insurance planning, premarital planning, and charitable gift planning, including both charitable trusts and the formation of private foundations and public charities. Carol also has extensive experience in the administration of high value estates with complex assets, estate tax return preparation, estate tax audits, and all aspects of trust administration and probate procedures.

Carol serves as chair of the board of trustees for Hollenbeck Palms, Inc., a nonprofit public benefit corporation that provides assisted living and skilled nursing care to seniors.

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- Chambers HNW 2018
(Nationwide, Private
Wealth Law: Western
Region) survey response

Recognitions

Recognized or listed in the following:

- *Best Lawyers in America*
 - Trusts and Estates, 2005–2024
- *Chambers High Net Worth*
 - USA - Private Wealth Law: Western Region, 2014–2023
 - Southern California: Private Wealth Law, 2016–2023
- *Citywealth*
 - Leaderslist, 2015–2016
- *Super Lawyers*
 - Southern California, 2004–2023

News

- Katten Attorneys Distinguished by *Best Lawyers*® (August 17, 2023)
- Katten Awarded Top Distinctions in *Chambers High Net Worth 2023* Guide (July 20, 2023)
- Katten Attorneys Selected to 2023 Southern California Super Lawyers List (January 11, 2023)
- Katten Attorneys Recognized by *Best Lawyers*® (August 18, 2022)
- Katten Attorneys Score High in *Chambers High Net Worth 2022* Guide (July 14, 2022)
- Katten Attorneys Named to 2022 Southern California *Super Lawyers* List (January 27, 2022)
- Katten Attorneys Listed in *The Best Lawyers in America*® (August 19, 2021)

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- Katten Attorneys Selected for *Chambers High Net Worth 2021* Guide (July 22, 2021)
- Katten Attorneys Selected to 2021 Southern California Super Lawyers List (January 21, 2021)
- Katten Attorneys Distinguished as Top Legal Talent in the 2021 *Best Lawyers in America* and *Best Lawyers: Ones to Watch* Lists (August 20, 2020)
- A Dozen Katten Partners Recognized in *Chambers High Net Worth* Guide (July 9, 2020)
- Katten Attorneys Named to 2020 Southern California Super Lawyers List (January 16, 2020)
- *Chambers High Net Worth* Guide Recognizes Katten's Private Wealth Practice (July 12, 2019)
- Super Lawyers List Recognized 13 Katten Attorneys in Southern California (January 30, 2019)
- Katten's "Top-Notch" Private Wealth Practice Praised in *Chambers High Net Worth* Guide (August 6, 2018)
- Katten Attorneys in Southern California Honored on Super Lawyers List (February 16, 2018)
- Katten Private Wealth Practice Hailed in *Chambers High Net Worth* Guide for Top Talent and Cross-Border Excellence (September 15, 2017)
- Katten Attorneys Recognized in 2017 Southern California *Super Lawyers* List (March 9, 2017)
- 79 Katten Attorneys Selected for *Best Lawyers in America*® 2017 (August 15, 2016)
- Katten Private Wealth Practice Lauded in Inaugural *Chambers High Net Worth 2016* Guide (June 24, 2016)
- *Chambers USA 2016* Distinguishes 22 Katten Practices and 50 Attorneys (May 27, 2016)

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- Nineteen Katten Attorneys Recognized in 2016 Southern California *Super Lawyers* List (January 20, 2016)
- 91 Katten Attorneys Recognized in *Best Lawyers in America*® 2016 (August 17, 2015)
- Katten Attains 22 Practice and 58 Attorney Rankings by *Chambers USA* 2015 (May 20, 2015)
- Twenty-One Katten Attorneys Recognized as Top Attorneys in Southern California (January 21, 2015)
- 85 Katten Attorneys Named to *Best Lawyers in America*® 2015 (August 18, 2014)
- *Chambers USA* 2014 Distinguishes 24 Katten Practices and 54 Attorneys (May 23, 2014)
- Twenty-One Katten Attorneys Recognized on Southern California *Super Lawyers* List (February 10, 2014)
- 83 Katten Attorneys Lauded in *Best Lawyers in America*® 2014 (August 15, 2013)
- Twenty-Two Katten Attorneys Included on 2013 Southern California *Super Lawyers* List (January 21, 2013)
- 80 Katten Attorneys Named to *Best Lawyers in America*® 2013 Guide (August 24, 2012)
- 75 Katten Attorneys Named to *Best Lawyers in America*® 2012 Guide (September 12, 2011)
- 70 Katten Attorneys Named to *Best Lawyers in America*® 2011 (August 9, 2010)
- 66 Katten Attorneys Named to 2010 List of *Best Lawyers in America*® (August 5, 2009)
- 50 Katten Attorneys Named to 2009 List of *Best Lawyers in America*® (September 23, 2008)
- Katten Names Carol Johnston Co-Chair of Los Angeles Private Wealth Practice (June 23, 2008)

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- 46 Katten Attorneys Named to 2008 List of *Best Lawyers in America*® (October 31, 2007)
- Carol Johnston Joins Firm as Partner in Private Wealth Practice (February 2, 2006)

Publications

- 2022 Year-End Estate Planning Advisory (November 17, 2022)
- 2021 Year-End Estate Planning Advisory (November 22, 2021)
- Proposed Tax Legislation Would Dramatically Impact Private Wealth Planning (September 24, 2021)
- 2021 Biden Plan Estate Planning Advisory (January 15, 2021)
- 2020 Year-End Estate Planning Advisory (November 24, 2020)
- Looking Beyond the COVID-19 Crisis (March 23, 2020)
- 2019 Year-End Private Wealth Advisory (November 25, 2019)
- Katten Team Publishes 2018 Year-End Estate Planning Series (December 4–7, 2018)
- 2018 Year-End Estate Planning Advisory (November 19, 2018)
- The Tax Cuts and Jobs Act: Gift, Estate and Generation-Skipping Transfer Tax Reform (February 28, 2018)
- 2017 Year-End Estate Planning Advisory (November 20, 2017)
- 2016 Year-End Estate Planning Advisory (November 21, 2016)
- 2015 Year-End Estate Planning Advisory (November 23, 2015)
- Eight Key Estate Planning Opportunities Arising from the Supreme Court's Decision on Same-Sex Marriage (June 29, 2015)
- 2014 Year-End Estate Planning Advisory (November 26, 2014)
- 2013 Year-End Estate Planning Advisory (November 2013)

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- Estate Planning Opportunities Arising from Recent Revenue Ruling Concerning Marriages of Same-Sex Couples (September 3, 2013)
- Estate Planning Opportunities Arising from Recent Landmark Supreme Court Decisions Concerning Marriages of Same-Sex Couples (June 28, 2013)
- Estate Planning After the Fiscal Cliff Deal (January 16, 2013)
- 2012 Year-End Estate Planning Advisory (November 20, 2012)
- IRS Releases Guidance on Foreign Financial Asset Reporting (February 1, 2012)
- Offshore Voluntary Disclosure Program Reopens (January 11, 2012)
- 2011 Year-End Estate Planning Advisory (November 23, 2011)
- Extension and New Guidance for the Voluntary Disclosure Initiative for Undisclosed Foreign Assets (June 10, 2011)
- House Votes 277-148 to Approve Senate Tax Cut Extension Bill (December 17, 2010)
- 2010 Year-End Estate Planning Advisory (November 2010)
- 2010 Estate Tax Planning Strategies—Once-in-a-Lifetime Opportunities vs. Potential Traps for the Unwary (September 21, 2010)
- HIRE Act Affects Foreign Trusts and Imposes Additional Requirements on US Persons with Foreign Accounts (March 24, 2010)
- US Government Acts Quickly to Help Haiti with Tax Benefits for Donors (February 2, 2010)
- Hooray, There's No Estate Tax: Now What Do I Do? (January 7, 2010)
- Possible One-Year Elimination of Estate and Generation-Skipping Transfer Tax in 2010: Going, Going, Gone? (December 23, 2009)
- 2009 Year-End Estate Planning Advisory (December 2009)
- Changes to New York Powers of Attorney Effective September 1 (July 28, 2009)
- 2008 Year-End Estate Planning Advisory (December 2008)

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- New Expatriation Legislation Passed Unanimously by Congress and Signed by President (June 2008)
- Opportunities: Cloud Over Economy Creates Estate Planning Silver Lining (February 2008)

Presentations and Events

- Mitigating Fiduciary Risk (July 2018) | *Speaker*
- Mitigating Fiduciary Risk (June 2017) | *Presenter*
- Estate Planning & Administration: Annual Recent Developments (Annually, 2006–2014) | *Speaker*