

---

# Frazer Ryan Goldberg & Arnold LLP

---

3101 N. Central Ave.  
Suite 1600  
Phoenix, Arizona 85012  
602-277-2010  
www.frgalaw.com



## Jonathon M. Morrison

[jmorrison@frgalaw.com](mailto:jmorrison@frgalaw.com)

Jonathon Morrison is a senior partner with the firm and is a licensed attorney in both Arizona and California. His practice is focused primarily on wills and trusts, advanced income tax and estate tax minimization planning strategies, business exit and succession planning, and probate and trust administration.

In addition, Jonathon is especially passionate about charitable planning and philanthropic giving, which serves as a subset within his advanced planning practice. Jonathon also represents clients (and serves as co-counsel to attorneys) with respect to California-specific tax matters, including California "Proposition 13" real property tax and California income tax issues.

Before relocating to his hometown of Phoenix in 2015, Jonathon practiced law for nearly a decade in the San Francisco Bay area as an estate planning attorney with a specific focus in tax-efficiency planning. During that time, Jonathon worked with the two leading trust and estate firms in Silicon Valley, including the former personal tax planning group of the world-renowned venture capital law firm Wilson Sonsini, which led IPOs for virtually every high-profile tech company (including Apple, Google, Twitter, LinkedIn, Netflix, Amazon.com, Tesla, Pandora and GoDaddy.) Representative clients included tech company founders and executives, venture capitalists, angel investors, and families with concentrated holdings in real estate and closely held operating businesses.

As a trusted advisor to dozens of the wealthiest individuals and families in the world, Jonathon has architected and implemented over 200 tax planning transactions involving one or more advanced strategies, including:

- Generation-skipping dynasty trusts (GST Trusts)
- Charitable split-interest trusts (CRTs and CLATs)
- Family limited partnerships (FLPs)
- Sales to intentionally defective grantor trusts (IDGTs)
- Grantor retained annuity trusts (GRATs)
- Irrevocable life insurance trusts (ILITs)
- Qualified personal residence trusts (QPRTs)
- Nevada incomplete non-grantor trusts (NING Trusts)

Although Jonathon is well-regarded for his skill in complex estates and sophisticated tax planning strategies, he takes great pride in representing any client who has estate-related needs, regardless of a client's net worth or the complexity of their estate.

Outside of the office, Jonathon enjoys spending his free time with his family. Jonathon is also an avid performance car enthusiast who enjoys attending Cars & Coffee and participating in autocross and high-performance driving events on the racetrack.

---

### PRACTICE AREAS

Tax Planning

Estate Planning

Wills and Trusts

Business Formation and M&A Transactions

Probate and Trust Administration

Property Tax Law

State and Local Tax Law

#### HONORS AND AWARDS

Certified Specialist in Estate Planning, Trust & Probate Law: State Bar of California

#### PROFESSIONAL MEMBERSHIPS

State Bar of Arizona: Probate and Trust Law Section; Tax Law Section

State Bar of California

Maricopa County Bar Association

Central Arizona Estate Planning Council

Valley Estate Planners

Planned Giving Roundtable of Arizona

#### COURT ADMISSIONS

Arizona, 2015

California, 2007

#### PRESENTATIONS

"Zeroed Out Grantor CLAT: The High-Earner's Charitable Super-IRA," October 2016

"How to Use Grantor Charitable Lead Annuity Trusts," Phoenix Rescue Mission, September 2016

"Advising Your Clients About Charitable Remainder Trusts," Edward Jones Financial Advisors, June 2016

"Pre- and Post-Sale Planning for You, Your Company and Your Family," Merrill Lynch Conference for Business Owners: M&A Solutions for Privately Held Companies, April 2016

"Interstate Tax Issues," State Bar of Arizona, Probate & Trust Section, March 2016

"Charitable Giving Strategies," Dignity Health, February 2015

#### EDUCATION

J.D., University of California Hastings College of Law, 2007

B.S., *cum laude*, University of Arizona Eller College of Management (Finance), 2004

#### COMMUNITY ACTIVITIES

Phoenix Zoo, Arizona Center for Nature Conservation: Planned Giving Advisory Committee

#### BIRTHPLACE

Phoenix, Arizona