



Blake R. Voorhees

Shareholder

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Practice Areas

Aviation
Business Formation, Planning and Transactions
Estate and Trust Planning and Administration
Mergers and Acquisitions
Nonprofit and Exempt Organizations
Tax Planning and Tax Controversies
Trust and Estate Litigation
Venture Capital Practice
Qualified Opportunity Zones
COVID-19 Response Team

Mr. Voorhees is a member of the firm's Tax, Trusts and Estate Planning and Corporate Sections. Mr. Voorhees focuses his practice in the areas of estate planning, estate and trust administration, business formation and planning, mergers & acquisitions, nonprofit organizations, and taxation.

Estate Planning and Administration

Mr. Voorhees' estate planning practice includes advising clients on legal and tax issues associated with estate and wealth transfer strategies. He frequently prepares wills, trusts, powers of attorney, health care directives and other general estate planning documents. Mr. Voorhees also has significant experience in more sophisticated estate planning techniques, which often includes the use of dynasty trusts, irrevocable life insurance trusts, asset protection trusts, grantor retained annuity trusts, family limited liability companies and partnerships, private foundations and other arrangements. Mr. Voorhees' practice also includes probate and trust administration services and the preparation of estate and gift tax returns.

Business Planning and Transactions

Mr. Voorhees has experience assisting clients with a variety of business transactions involving limited liability companies, S corporations, C corporations and partnerships. This includes being involved with entity formation, preparation of organizational and other corporate documents (such as operating agreements, bylaws and buy-sell agreements), representing buyers and sellers in the purchase and



selling of businesses, and advising on the legal and tax aspects of these types of business transactions.

Nonprofit Organizations

Mr. Voorhees also utilizes his tax background to advise nonprofit and tax-exempt organizations, such as 501(c)(3) public charities and private foundations, with formation, obtaining and maintaining tax-exempt status, and with other IRS and state law compliance issues.

Tax Planning

Mr. Voorhees is experienced in advising individuals, families and businesses in a variety of tax matters. He regularly consults clients with regard to income tax, estate tax, gift tax, generation-skipping transfer tax, partnership tax and corporate tax issues in the context of structuring transactions and in the event of an audit.

Mr. Voorhees was selected for inclusion in Mountain States Super Lawyers (2020) as a "Rising Star" in the category of Estate Planning & Probate. He has also been voted by his peers throughout the state as one of "Utah's Legal Elite," as published in Utah Business Magazine (2018-2020).

Prior to joining Ray Quinney & Nebeker, Mr. Voorhees was with the international law firm McDermott Will & Emery where he practiced in all areas of estate and wealth transfer planning for high net worth individuals and provided counsel for charitable giving techniques and the formation and operation of charitable organizations.

EDUCATION

New York University School of Law, LL.M. in Taxation, 2012

Gonzaga University School of Law, J.D., 2010

- magna cum laude

University of Utah, B.A., 2008

PRIOR PROFESSIONAL EXPERIENCE

- McDermott Will & Emery LLP, Chicago, Illinois, 2012-2014



ADMITTED TO PRACTICE

- Utah State Bar, 2011
- Illinois State Bar, 2012

PROFESSIONAL AND CIVIC ACTIVITY

- Chair, Murray Education Foundation, 2016-present
- Chair, Utah State Bar, Nonprofit Section, 2018-present
- Member, Primary Children's Hospital Planned Giving Committee, 2016-2018
- Adjunct Professor, University of Utah, Continuing Education Program, Non-Profit and Tax Exempt Law, 2015-2017
- Program Chair, Utah State Bar, Nonprofit Section, 2015-2017

PUBLICATIONS / PRESENTATIONS

- Presenter, "199A Qualified Business Income (QBI) Deduction: A Look at the Final Regulations," RQN Annual Tax & Business Seminar, October 29, 2019
- Co-Presenter, "Legislative Update: Recent Utah Law Changes Affecting Estate and Tax Planning," RQN Annual Tax & Business Seminar, October 26, 2017
- Presenter, "Dissolution: The Process of Winding Up a Business/Law Firm," Utah State Bar - Spring Convention, March 10, 2017
- Presenter, "The Nuts and Bolts of Business Formation," Utah State Bar - Fall Forum, November 18, 2016
- Author, "Limited Liability Companies and Fiduciary Duties," Utah Physician Magazine, December/January 2015
- Presenter, "What Duties? A Look at Fiduciary Duties of Limited Liability Company Managers," RQN Annual Tax & Business Fall Seminar, October 28, 2014