

# BROWN & STREZA

## ATTORNEYS AT LAW

BROWN & STREZA, LLP | 40 PACIFICA, 15TH FLOOR | IRVINE, CALIFORNIA 92618  
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### Shaun McNaughton, J.D., M.A.

PARTNER

Shaun.McNaughton@brownandstreza.com

#### RELATED PRACTICES

Ultra-High-Net-Worth Planning  
Philanthropist Representation  
Nonprofit Organizations



#### BIO

Shaun solves estate planning problems for high-net-worth individuals, families, and business owners. Many of those problems relate to income tax, estate tax, and California property tax issues, and risk exposure. He implements advanced planning techniques that reduce these taxes and risks, thereby increasing amount passing to family and charity. Shaun typically works on large, complex estates with many moving parts and intricate tax issues.

He earned undergraduate degrees (mathematics and philosophy) from the University of California, San Diego; a master's degree in philosophy (magna cum laude) from Biola University; and his Juris Doctor, from Chapman University School of Law, where he earned an Emphasis in Taxation, completing more tax courses than any Juris Doctor candidate in the history of the law school, and receiving CALI Excellence Awards for earning the highest marks in several courses. Shaun is Board Certified in both Taxation Law and Estate Planning Law by the State Bar of California.

While in law school, the Honorable Tom Campbell, Dean of Chapman University School of Law and former U.S. Congressman, chose Shaun as his research assistant for substantial work for his law review article on the severability of statutes ("Severability of Statutes," 62 Hastings L. J. 1495 (2011)), a legal topic that was at the forefront of the debate whether the Affordable Care Act ("Obamacare") was constitutional. In addition, for another article with Dean Campbell, Shaun applied a branch of higher mathematics (known as "topology") to models of competition in antitrust law.

Shaun is licensed to practice law in California and is also admitted to practice before the United States Federal Court. He lives in Newport Beach where, in his spare time, frequently can be found on a paddle board on Balboa Island or reading everything he can get his hands on: technical tax treatises and journals, analytic philosophy and theology, selected areas of physics, and economics.

## PROFESSIONAL BACKGROUND

Brown & Streza LLP, Irvine, California  
Partner, 2022-Present  
Senior Associate Attorney, 2017-2022

The Busch Firm, Irvine, California: Associate Attorney, 2016-2017

Harris, Greene, LLP, Newport Beach, California: Tax Consultant, 2015-2016

Law, Lewis & Stein, LLP, Newport Beach, California: Associate Attorney, 2012-2015

Juris Doctor, Chapman University Fowler School of Law, 2012

Masters of Arts, Philosophy, *magna cum laude*, Biola University, 2008

Bachelors of Arts, Mathematics, University of California, San Diego, 2005

Bachelors of Arts, Philosophy, University of California, San Diego, 2005

## PROFESSIONAL RECOGNITION

### 2019-2022 "Southern California SuperLawyers-Rising Star"

Published by *Los Angeles Magazine* and *The Journal for Law & Politics*. Only 2.5% of Southern California lawyers in Los Angeles and Orange Counties receive this honor.

### 2022 Ones to Watch Award

Published by *Southern California Best Lawyers* magazine. This recognition is given to attorneys who are earlier in their careers for outstanding professional excellence in private practice in the United States.

### Board Certified in Taxation Law, 10/1/2020

Certified Specialist in Taxation Law (California State Bar Board of Legal Specialization)

### Board Certified in Estate Planning Law, 11/1/2018

Certified Specialist in Estate Planning, Trust, & Probate Law (California State Bar Board of Legal Specialization)

## PUBLICATIONS

### Estate Planning & Community Property Law Journal, 2005

Co-author, "Why Code Section 2036 Does Not Work Well with Many Family Limited Partnerships, and What Can Be Done About It"

## SPEAKING ENGAGEMENTS

### Society of Trust and Estate Practitioners USA (STEP): 10th Annual Institute on Tax, Estate Planning and the Economy, February 8-9, 2021, Live Interactive Webinar

Trusts & Taxes: Frameworks for Planning for Large Estates

### Society of Trust and Estate Practitioners USA (STEP): 9th Annual Institute on Tax, Estate Planning and the Economy, February 3-4, 2020, Newport Beach, California

What's in it For Me? Income Tax Planning with Irrevocable Trusts

### The 39th Annual Tax & Estate Planning Forum, San Diego, California, October 11, 2019

Beyond Estate Taxes, Part 2: The Nitty-Gritty of Planning with Nongrantor Trusts

**Prudential Irvine Office**, Irvine, California, June 19, 2018

The Private Retirement Trust: A Benefit to Living in California Besides the Weather

**2018 Agents Helping Agents (AHA) Conference**, Hotel Irvine, Irvine, California, March 29, 2018

Start the Conversation about Life Insurance in Estate Planning

**Financial Planning Association Orange County Chapter Quarterly Meeting**, Irvine, California, November 15, 2017

The Private Retirement Trust: A Benefit to Living in California Besides the Weather

## **COMMUNITY INVOLVEMENT**

**California State Bar**: Member

**California Board of Legal Specialization of the State Bar of California**: Advisor

**Orange County Bar Association, Trust & Estates Section**: Member

**Orange County Bar Association, Tax Law Section**: Member

**Orange County Estate Planning Council**: Member

**Mariner's Church**