



SUSAN A. MERCURE

HFM Partner Susan Mercure specializes in representing high net worth clients in sophisticated estate planning and estate and trust administration.

On the estate planning side, Ms. Mercure utilizes techniques to reduce the size of an estate for estate tax purposes and employs other techniques to accomplish the distribution goals of her clients. She effectively communicates technical concepts and is able to convey complex concepts in a way that is easy for clients to understand. She also assists her clients with their charitable planning goals, including the formation and implementation of family foundations. Additionally, she is knowledgeable about retirement benefits planning.

On the estate administration side, Ms. Mercure regularly prepares estate tax returns for her high net worth clients and represents them in the audit of those returns when necessary. She has assisted clients with secondary offerings to generate cash to pay significant estate taxes, and she effectively manages beneficiary disputes when they occur. She also helps devise solutions to complicated distribution issues to meet goals of beneficiaries. Furthermore, she assists fiduciaries and beneficiaries through the administration process with empathy and compassion.

Ms. Mercure has been a certified specialist in estate planning, trust and probate law for more than 20 years, and has been recognized on the *Best Lawyers® in America* list since 2012.

Ms. Mercure is very active with the YMCA, and she is chair elect of the YMCA of San Diego County Board of Directors. She is also a past chair of Mission Valley YMCA's board of management and the past chair of the YMCA of San Diego County's Board of Governors.

AWARDS & HONORS

- Best Lawyers® in America (2012-2022, 2027)

PRACTICE AREAS

- Trusts & Estates

EDUCATION

- LL.M., Taxation, University of San Diego (1985)
- J.D., California Western School of Law (1978)
- B.S., Stanford University (1974)

ADMITTED TO PRACTICE

- California

CERTIFICATIONS

- Certified Specialist, Estate Planning, Trust and Probate Law, State Bar of California Board of Legal Specialization for over 25 years

AFFILIATIONS

- State Bar of California (Estate Planning, Trusts and Probate)
- San Diego County Bar Association (Trusts and Estates)
- YMCA of San Diego County, Chair of the Board of Directors (2017-2019)