BRYANT W. JENSEN

Attorney / Partner / Director | Salt Lake City   Licensure: UT

Biography

Bryant Jensen represents clients in a variety of state and federal income tax, estate and gift tax, international tax planning, and asset protection matters. His practice includes advising companies in tax aspects of partnership and corporate restructurings, mergers and acquisitions, and cross-border transactions. His experience includes taxable and tax-free reorganizations, sophisticated internal tax planning strategies, cross-border entity formation and tax structuring, and tax planning for closely held businesses and their owners. Mr. Jensen also advises clients on complex and high value estate planning matters, particularly where the client's estate planning touches on income tax matters.

Mr. Jensen also works with high-net-worth individuals, startup founders, and others with respect to asset protection, estate planning, and state and federal income tax planning.

Practice Areas

- BUSINESS & TRANSACTIONS
- BUSINESS FORMATION, REORGANIZATION & EXITS
- INCENTIVE EQUITY & COMPENSATION
- MERGERS & ACQUISITIONS
- TRANSACTIONAL & BUSINESS TAX PLANNING
- VENTURE CAPITAL & START-UPS

- TAX & ESTATE PLANNING
- ASSET PROTECTION PLANNING
- ESTATE PLANNING
- FEDERAL, STATE & INTERNATIONAL TAXATION
- QUALIFIED RETIREMENT BENEFITS & DEFERRED COMPENSATION
- TAX-EXEMPT ORGANIZATIONS & CHARITABLE PLANNING

Representative Transactions

- Advise private companies and equity-holders in acquisition or exit transactions and provide tax structuring and reorganization in asset acquisitions, equity purchases, and mergers in deals valued from $1 Million to $1 Billion.

- Regularly implement sophisticated estate planning strategies, including IDGTs, GRATs, Sales to Non-grantor Trusts, Leveraged Testamentary CLATs, and various other gifting and estate planning strategies. Advise clients on business succession matters to efficiently transfer control of family businesses to succeeding generations. Mr. Jensen also advises clients regarding charitable giving strategies using Charitable Remainder Trusts, Donor Advised Funds, and other vehicles.

FABIAN VANCOTT

CONTACT

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Education

Master of Laws (LL.M.) in Taxation, New York University School of Law, New York, NY, May 2014

J.D., Cum Laude, J. Reuben Clark Law School, Brigham Young University, 2013

Master of Accountancy (MAcc), Huntsman School of Business, Utah State University, 2010

Bachelor of Science in Accounting and Bachelor of Science in Law and Constitutional Studies, Cum Laude, Utah State University, 2008

Representative Transactions (con't)

- Assist clients in structuring equity ownership to provide optimal asset protection utilizing domestic asset protection trusts, offshore trusts, and other asset protection vehicles.

- Frequently advise clients on tax issues related to real estate. Tax planning for 1031 exchange transactions, real estate development companies, and tax allocations in real estate purchases. Develop and implement Qualified Opportunity Zone strategies, including formation and maintenance of Qualified Opportunity Funds and implement creative and innovative strategies for businesses operating in Qualified Opportunity Zones.

- Extensive experience with multinational and cross-border tax planning and routinely advise domestic clients on international tax planning issues, including implementation of advanced IC-DISC structures utilizing Roth IRAs and Nevada Trusts, and use of offshore entities to develop tax planning strategies.

- Plan and strategize with clients on tax matters to optimize business operations, business succession plans, exit events, acquisitions, and employee equity compensation.

- Structure and implement state and federal income tax strategies for private and public companies organized and taxed as partnerships and corporations.

- Agricultural tax planning including formation and use of agricultural cooperatives. Represent buyers and sellers in complex transactions involving purchases of agricultural businesses and land. These transactions are also combined with the use of agricultural cooperatives to achieve certain other tax and anti-trust law benefits.

- Advise clients on tax aspects of cryptocurrency.

Professional History

- Shareholder, Fabian VanCott, Salt Lake City, Utah, January 2020 – Present

- Associate, Fabian & Clendenin, Salt Lake City, Utah, January 2015 - December 2019

Publications and Presentations

- Author, "Allocating GST exemption to GRATs: Rethinking the Estate Tax Inclusion Period"

- Author, "Taxation of Cryptocurrency", Utah Business Journal, 2015

- Federal Tax Update, Fabian VanCott Business Conference November 2016

- Frequent Presenter on Qualified Opportunity Zones 2017-2022

Community Service

- Provide pro bono services with the Utah Small Business Development Center

- Wills for Heroes

Peer Recognition

- Utah Legal Elite 2021, 2022

Educational Highlights

Master of Laws (LL.M.) in Taxation, New York University School of Law, New York, NY, May 2014

- Top Grades in Estate and Gift Tax, Generation Skipping Transfer Tax, and Income Taxation of Trusts and Estates

J.D., Cum Laude, J. Reuben Clark Law School, Brigham Young University, 2013

- Phi Delta Phi Honors
- Tournament Director of Iron Justice, the BYU Law School Golf Club
- Lead Articles Editor, Journal of Public Law
- Research Assistant, Professor Elizabeth Bennion, J. Reuben Clark Law School, Provo, UT, September 2012 - April 2013
- Research Assistant, Professor Mehrsa Baradaran, J. Reuben Clark Law School, Provo, UT, May 2012 - June 2012

Master of Accountancy (MAcc), Huntsman School of Business, Utah State University, 2010

- Beta Gamma Sigma Honors and Golden Key Honor Society
- Research Assistant, Professor Vance Grange, Huntsman School of Business, Logan, UT, January 2010 - May 2010

Bachelor of Science in Accounting and Bachelor of Science in Law and Constitutional Studies, Cum Laude, Utah State University, 2008

- Pi Sigma Alpha Honor Society
- University and National Dean's List 2004-2006