Marcia K. Fujimoto

Partner

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Marcia Fujimoto is a member on Miller Nash's trusts & estates team. She has more than 30 years of experience counseling individuals and families about wealth transfer and succession planning, including estate planning and administration, probate, trusts and related tax matters.

Marcia is a frequent speaker at professional and community conferences about estate planning and administration. She chaired the WSBA task force on the Washington Uniform Estate Tax Apportionment Act of 2005 and was a member of the WSBA task force on the Washington Principal and Income Act of 2002.

Professional Activities

- American College of Trust and Estate Counsel
  - Washington Chair, 2017-2018
  - Fellow, 2003-present
- Washington State Bar Association
  - Estate and Gift Tax Committee, Member
  - Real Property, Probate and Trust Section, Executive Committee, Past Member
- Estate Planning Council of Seattle
  - Executive Committee, Past Member
- Asian Bar Association of Washington
  - Board of Directors, Past Member
  - Student Scholarship Foundation, Board of Directors, Past President
- Washington Women in Tax, Member

Civic Activities

- The Seattle Foundation, Board of Trustees Member
- University of Washington Estate and Gift Planning Council, Past Member
- Seattle University Estate Planning Advisory Council, Past Member
- Asian Counseling and Referral Service, Board of Directors, Past Member
- Nikkei Concerns (Keiro Nursing Home)
  - Board of Directors, Past Member
  - Endowment Committee
  - Technical Advisory Committee
- Woodland Park Zoo, Board of Directors, Past Member

Education

J.D., University of Michigan Law School, 1978

B.B.A., University of Michigan, business administration, 1973

Bar Admissions

Washington, 1978

Publications

- "Trustee's Duty to Keep Beneficiaries Informed: A Roadmap Through Relevant Washington Statutes," Washington State Bar Association, *Real Property, Probate & Trust Newsletter* (Spring 2019)
- "Why Tax Law Changes May Require You to Take a Fresh Look at Your Current Estate Plan," Graham & Dunn, *Cyber-Graham* (May 2014)
- "Somewhere Over the Fiscal Cliff: Federal Estate Tax Relief, but Potential Unanticipated Washington Estate Tax," Graham & Dunn, *Cyber-Graham* (Feb. 2013)
- "Credit Shelter and Marital Shares - Formula Clauses and Funding Methods," (Apr. 2012)
- "Washington Residents May Owe (Even More) Unanticipated Estate Tax," Graham & Dunn (Mar. 2011)

Presentations

- "The Uniform Fiduciary Income and Principal Act," American College of Trust and Estate Counsel Washington Chapter, monthly meeting (Aug. 2021)
- "Trustee's Duty to Keep Beneficiaries Informed: A Roadmap Through Relevant Washington Statutes," Washington State Bar Association Real Property, Probate, and Trust Section, Fall Probate and Trust Seminar (Dec. 2020)
- "Trust Accounting Class," Washington Society of Certified Public Accountants (Jan. 2017)
- "Washington Estate Tax Surprises Along the Way to a Federal Step-Up Basis," Washington Society of Certified Public Accountants, Pacific Tax Institute (Nov. 2016)
- "Drafting Formula and Nonformula Marital Gifts," University of Washington, LL.M. Program (Apr. 2016)
- "Building a Book of Business for Attorneys of Color," King County Bar Association, panelist (Mar. 2016)
- "Creatively Using Lifetime & Testamentary QTIPs—A Federal and Washington Perspective," Washington State Bar Association Estate Planning Conference (Oct. 2014)

Recognition & Honors

- Selected for inclusion in *The Best Lawyers in America*® (Seattle, WA)
  - Trusts and Estates, 2012-present
  - Named "Lawyer of the Year" in Trusts and Estates (Seattle), 2022
- Selected for inclusion as a Washington Super Lawyer, 2002-present
  - Top 50 Women Washington Super Lawyers, 2009-2010, 2014-2015
- Rated AV® Preeminent™ by Martindale-Hubbell®