

Margaret Van Houten

Of Counsel



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Des Moines

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Overview

Margaret is a dedicated advocate and determined problem-solver for her clients. She helps business owners, executives, and others with estate and tax planning, complex trust and estate administration matters, and retirement planning.

Tax-Effective Estate Planning

Margaret assists individuals, including business owners, farmers, executives, and professionals with high net worth to transfer their wealth to their intended beneficiaries with the least amount of tax and administrative expense.

She provides advice on the many techniques available to assure the best outcome for her clients and their families, including:

- Revocable living trusts - Margaret advises many of her clients to consider a revocable trust as their primary estate-planning vehicle. A properly implemented revocable trust not only avoids probate but also is an efficient management structure in case of incapacity.
- Family-owned entities - Margaret has assisted many clients to successfully transition business and investment ownership and management to the next generation with significant tax savings.
- Trusts - for the long-term management and protection of family-owned assets, including generation-skipping transfers.
- Life insurance planning - life insurance trusts, beneficiary designations, and ownership by third-party entities.
- Sophisticated wealth transfer techniques - such as Grantor Retained Annuity Trusts, Installment Sales to Defective Grantor Trusts, Charitable Trusts, and Foundations.
- Retirement planning - Margaret has significant experience planning for individuals with large retirement plans including using trusts as a beneficiary of such plans.
- Family diversity - Margaret serves clients in a variety of family situations. She has a long practice of representing LGBT individuals. Margaret also has a significant amount of experience with blended families,

single parents, and those with adoptive and foster children. As with all her clients, she assists these families to achieve all their estate planning goals, recognizing the unique challenges each of them faces.

- Premarital agreements - Margaret was instrumental in the passage of the Iowa Premarital Agreement Act and has helped many individuals negotiate and implement creative agreements with prospective spouses.

Mediation

Margaret offers the same problem-solving approach, knowledge, and experience in her mediation practice - helping parties settle disputes involving trusts and estates, guardianships, conservatorships, and business and tax conflicts. As a certified mediator, Margaret helps differing parties find common ground in a structured environment. She facilitates solutions so both parties can reach their goals without the emotional and financial stress of litigation.

Of Note

Margaret was chair of the Iowa State Bar Association Probate and Trust Law Section's Power of Attorney Act Drafting Committee, which resulted in the 2014 passage of the Iowa Uniform Power of Attorney Act. Since its passage, Margaret has been active in educating the public and her fellow attorneys about the act through numerous speaking engagements and written articles. She has been a featured guest at the Nebraska Planned Giving Professionals meeting, the Iowa Trust Association, the University of Iowa College of Law, and at multiple meetings of the Iowa State Bar Association.

Recognition

- *Chambers High Net Worth*, Private Wealth Law, Band 2, 2020
- AV[®] Preeminent[™] rated by Martindale-Hubbell The highest peer rating standard. This rating signifies that a large number of the lawyer's peers rank him or her at the highest level of professional excellence for their legal knowledge, communication skills and ethical standards.
- *The Best Lawyers in America*[®] 2021, Employee Benefits (ERISA) Law, Tax Law, and Trust and Estates. Margaret has been listed by Best Lawyers since 1991. Additionally, Margaret received:
 - *Best Lawyers*[®] 2015 Employee Benefits (ERISA) Law "Lawyer of the Year" in the Des Moines metro.
 - *Best Lawyers*[®] 2010 Trusts and Estates "Lawyer of the Year" in the Des Moines metro.
- 2021 *Great Plains Super Lawyers*, Estate Planning & Probate. Margaret has been ranked since 2007.

Insights

- Iowa Tax Law Insights Blog

Activities and Affiliations

- American Bar Association
 - Member, Real Property
 - Member, Trust and Estate Law Section
 - Member, Taxation Section
 - Member, Law Practice Management Section
- Iowa State Bar Association

- Member, Section of Taxation
 - Section Council, 2002-2005
- Member, Section of Probate and Trust Law
 - Section Council, 1990-1993, 2006-2013
- Former Chair, Probate and Trust Law Section Power of Attorney Act Drafting Committee
- Fellow, Iowa State Bar Foundation
- Polk County Bar Association
 - Member, Polk County Volunteer Lawyers Board, 2013-Present
- Iowa Supreme Court Commission on the Unauthorized Practice of Law, 1990-1999 Former Chair, 1997-1998
- Iowa Supreme Court Probate Rules Committee, Former Chair, 2006-2008

Community Involvement and Pro Bono

- Former Member, Plymouth Church Foundation Board, 2009-2016
- Member, West Des Moines Public Library Friends Foundation
- Member, West Des Moines Parks Foundation
- Member, Des Moines Pastoral Counseling Center Foundation

Presentations

Margaret has been an adjunct professor at Drake University College of Law and is a frequent speaker and writer on taxation and estate planning topics including estate planning for blended families, retirement plan distributions, carryover basis, use and abuse of powers of attorney, beneficiary designations, trusts, wills, skipping transfer tax, grantor trusts, and more.

Memberships

- American College of Trust and Estate Counsel (ACTEC), 1995-Present
 - Member, Board of Regents
 - Chair, Communication Committee, 2017-present
 - Member-at-Large, Executive Committee, 2015-2017
 - Member, Foundation Board of Directors, 2012-2018
 - Chair, Technology in the Practice Committee, 2012-2015
 - Former Member, FATF Task Force
 - Iowa State Chair, 2005-2010
- Iowa Academy of Trust and Estate Counsel, 1995-present
- Dean, Heart of America Fellows Institute, 2018-present

Prior and Present Employment

- Dentons Davis Brown (formerly Davis Brown Law Firm)

Areas of focus

Practices

- Corporate
- Pensions, Benefits and Executive Compensation
- Trusts, Estates and Wealth Preservation
- Asset Protection
- Charitable Planning
- Estate and Trust Administration
- Estate and Trust Planning
- Irrevocable Trusts
- Fiduciary Accounting
- International Estate and Trust Planning
- Multi-Generational Planning
- Planning for Couples
- Representation of Corporate and Individual Fiduciaries
- Structuring of Asset Ownership
- Succession Planning including Business Owners
- Tax Audit Representation
- Trust and Estate Litigation
- Tax

Industry sectors

- Financial Institutions
- Agency and Trust Services
- Investment Banks and Broker Dealers
- Government
- Nonprofit Entities
- Life Sciences and Health Care
- Special Tax and Specific Tax-Related Matters
- Family Office and High Net Worth
- Forest Products and Agribusiness

Admissions and qualifications

- Iowa

Languages

- English