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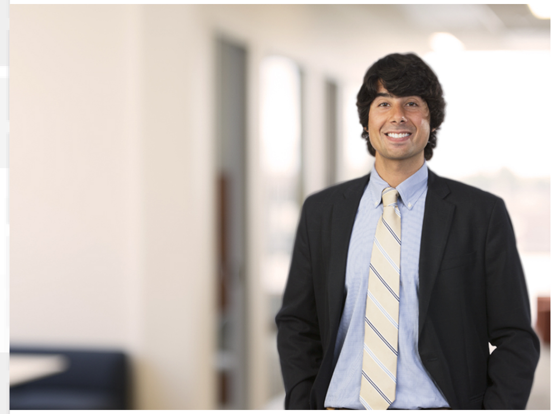

Mr. Malviya has been practicing law since 2005. His legal and tax practice is focused on estate and tax planning and asset protection for individuals and organizations, with a subspecialty in handling estate and tax planning for international based families living in the U.S. or U.S. families living abroad of who have foreign connections. As part of the private client practice, Mr. Malviya is versed in the formation, planning, and governance associated with domestic and foreign charitable and tax-exempt organizations. Mr. Malviya is also versed in all aspects of estate and trust administration, including tax compliance and informational reporting related to private client matters.

Estate and Wealth Transfer Planning

Mr. Malviya provides estate planning services to all ranges of private clients and incorporates tax planning, managed succession and asset protection in the planning. Private clients with a need for protection include, but are not limited to, business owners, licensed professionals including physicians, dentists, chiropractors, architects, and attorneys, various types of film and music artists,   and public

Practice Areas

- Private Client
- Probate
- Estate Planning
- International
- Vacation Home Planning
- Family Owned Business and Closely Held Companies
- Business and Corporate
- Personal Taxation

Education

- LLM in Tax, *with honors*, Northwestern University Pritzker School of Law
- J.D., Valparaiso University School of Law
- B.A., Hope College

Bar Admissions

- Michigan

Honors

- Fellow, *American College of Trust and Estate Council* (ACTEC)
- Fellow, American Bar Association Real Property, Trust and Estate Law Section, ACTEC Young Leader Program, 2016-2018
- Fellow, American Bar Association, Real Property, Trust and Estate Law Section, Fellows Program, 2014-2016

figures, including, heads of State, government officials and diplomats. His focus is:

- General estate planning: preparing foundational estate plans that include living trusts, wills, durable power of attorney and health care directives.
- Asset protection: implementing "life-planning" strategies through reliance on statutory protections, proper asset titling, beneficiary designations, trust and entity formation and related techniques to protect assets from an individual's creditors, predators and themselves.
- Retirement plans: using assets including qualified plans, government plans, IRAs, deferred compensation plans, split dollar plans, executive bonus plans, and carve out plans.
- Transfer tax and income tax: utilizing trusts, gifting techniques, entities and various "estate freeze" strategies including installment sale arrangements, private annuities, qualified personal residence trusts (QPRTs), grantor retained annuity trusts (GRATs), and sales to intentionally defective grantor trusts (IDGTs).
- Generation and business succession: preparing for the next generation on a tax-advantaged basis using gifting and sales techniques, GRATs, life insurance trusts, sales to IDGTs, and family limited partnerships and limited liability companies.
- Charitable giving: planning with gifting techniques to utilize and leverage charitable income tax and transfer tax deductions by using various types of irrevocable trusts including charitable remainder trusts (CRTs)

and charitable lead trusts (CLTs).

- Formation, planning, and governance, associated with domestic and foreign charitable and tax-exempt organizations.

Planning for US and Non US persons with Foreign Ties

Mr. Malviya handles various matters in the international estate and tax planning field. This involves tax and non-tax planning for US citizens, residents, and nonresidents (NRAs) who have ties to foreign jurisdiction (residency, family, assets). Among the services he provides are:

- Coordinate with immigration planning for global executives, physicians, and scientists undergoing inbound and outbound transfers by addressing all aspects of income and transfer tax planning, and conducting treaty and totalization agreement analysis.
- Estate planning for US citizens, residents, and NRAs to address specific needs of the individual while taking into account the tax and property regime rules that govern the planning.
- Preparation and review of nonresident specific tax returns, including Form 1040NA, Form 706NA, and Form 1041 when foreign person is a beneficiary of a US based estate or trust.
- Advise US persons on all aspects of informational reporting including Foreign Account Tax Compliance Act (FATCA), Foreign Bank and Financial Account (FBAR), Report of Gifts from Foreign Persons, Report of Foreign Trusts, Passive Foreign Investment Company (PFIC), and expatriation and related inheritance tax regimes.

Estate and Trust Administration

Mr. Malviya assists clients with a full range of post-death estate settlement and trust administration, including the administration and tax planning for decedent's estates, preparation of estate tax returns, fiduciary income tax returns and fiduciary accounts, and support with IRS review and audits. He represents fiduciaries, beneficiaries and claimants during administration of the trust or estate.

Professional Affiliations, Activities and Honors

Mr. Malviya is involved in a number of professional associations, including the American Bar Association Taxation Section, the State Bar of Michigan Probate and Estate Planning Section, and several sections with the Grand Rapids Bar Association (GRBA) including Probate and Estate Planning, Real Property, and Tax Sections. He is also a member of the Society of Trusts & Estates Professionals (STEP).

Mr. Malviya is a former member of the State Bar of Michigan Probate and Estate Planning Council and Taxation Committee. In August 2014, he was selected from among many qualified candidates across the country to be a Fellow in the American Bar Association Section of Real Property, Trust and Estate Law. He served a two year term from 2014-2016. In 2017, he was elected as a Fellow of the prestigious American College of Trust and Estate Counsel ("ACTEC") by its Board of Regents.

Mr. Malviya was the Co-Founder and Past President of the South Asian Bar Association of Michigan. He served as the Michigan Liaison to the North American South Asian Bar Association (NASABA) and helped form NASABA's Tax Section made up of attorneys, educators, law students and other professionals. Mr. Malviya also served as a Fellow in the 2014 Program of the Leadership Council on Legal Diversity.

In 2016, Mr. Malviya was one of West Michigan's young professionals being honored by the *Grand Rapids Business Journal* in their "40 Under Forty." Criteria for consideration included accomplishments, and professional and community board contributions, as well as volunteer activity.

Mr. Malviya is recognized by *Best Lawyers in America*® for Trusts and Estates Law as well as Tax Law. In 2020, he was also voted by *Best Lawyers in America*® as Lawyer of the Year in his geographic area of practice for Tax Law and Trusts & Estates. He has been selected for inclusion in *Super Lawyers–Michigan Rising Stars* for Estate Planning and Probate from 2008 through 2020. In 2023, Mr. Malviya was selected as a Michigan *Super Lawyer* for Estate & Probate.

Mr. Malviya is recognized by London based *Chambers High Net Worth Guide*, as a Tier 1 practitioner in the area of estate planning and private client.

In January 2021, Mr. Malviya was named as one of *Grand Rapids Magazine's* Best of GR honorees for his reputation in estate planning.

Community Activities

Mr. Malviya previously served on the Spectrum Health Community Council, the Porter Hills Retirement Community Planned Giving Council and the United Way Professional Advisor Committee.

Education

Mr. Malviya earned his LL.M. in Taxation, *with honors,* from Northwestern University Pritzker School of Law. He earned his JD from Valparaiso University School of Law where he was the recipient of the academic *Charles Gromley Memorial Scholarship.* He earned his undergraduate degree from Hope College. He is admitted to practice in all Michigan state and appellate courts.

Articles and Presentations

Mr. Malviya regularly speaks and publishes statewide and nationally on a variety of tax and estate planning and asset protection topics to groups of attorneys, accountants, investment and financial advisors, physicians, other medical professionals and business owners. A full list of presentations and publications can be found by clicking here