

Melissa F. Busley, Partner

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Focus

Estate Planning & Administration Tax Nonprofits

Profile

Melissa Busley is an estate planning and tax attorney who joined Dunn Carney LLP in 2007. She enjoys working with clients to address their concerns and developing plans to achieve their goals.

In her estate planning practice, Melissa works with individuals and couples to ensure they have plans tailored to their unique situations, which provides for the management of assets if the client becomes incapacitated and also addresses how to manage and dispose of assets upon death.

Whether creating a complex or simple estate plan, Melissa's goal is to ensure that the plan is appropriate to her client's specific needs, and that the client is comfortable with the final outcome. Generally, the plan includes preparation of a will, powers of attorney and documents to address healthcare decisions, but can also include trusts.

Melissa also works with families after the death of a loved one to navigate the administration process.

Whether there is a probate (court supervised administration process), a trust administration, or both, she walks the client through the process by providing an overview and breaking the process down into manageable steps. If necessary, she assists clients with the preparation of estate tax returns, and dealing with assets that pass by a non-probate transfer mechanism.

In addition to planning and administration work, Melissa works with tax-exempt organizations on operational matters and tax compliance. She assists new organizations in forming and receiving recognition of tax-exempt status.

Alongside her legal credentials, Melissa is a M.O.M. (mother of multiples) and cancer survivor. She loves spending time with her twin daughters, Charlotte and Elsie, her husband Sam, and volunteering with the American Cancer Society. During rare quiet moments, Melissa enjoys spending time with fictional characters, especially those found in books by her favorite author, Jane Austen.

Admissions

Oregon, 2004

Washington, 2009

Education

University of Washington School of Law, Graduate Program in Taxation, LL.M., 2004

University of Oregon School of Law, J.D., 2003

Washington State University, B.A., Political Science, *magna cum laude*, 2000

Results & Expertise

Representative Matters

Estate Planning and Administration

Successfully sought reformation of trusts to prevent unintentional negative tax consequences

Drafted and implemented complex estate plan involving substantial closely held business holdings and significant charitable gifting

Assisted with post-mortem administration consisting of a probate and related trust administration where numerous issues with retirement plan assets had to be navigated. With the assistance of a sophisticated IRA custodian, we were able to ensure that each inherited IRA was properly distributed to avoid tax penalties.

Exempt Organizations

Assisted in formation of new nonprofit corporation and submission of its tax-exemption application for which the IRS granted exemption within a month

Assisted nonprofit in regaining tax-exemption after it was revoked by the IRS

Published Work

Tax Exempt Organizations, Health Law in Oregon (2012), Chapter 10, Oregon State Bar

Oregon Statutory Time Limitations, 4th Edition (July 2010), Contributor, Oregon State Bar

Are you spending too much time at your vacation home? The IRS may think so and *A Charitable Reminder: New Reporting Rule and Other Reminders*, Dunn Carney Enews, 2011

Presentations

Learning the Ropes, Oregon State Bar CLE presentation on Estate Planning and Administration, November 2014, 2015, 2016, 2017

“Considerations in Estate Planning”, annual federal employee presentation, 2009-present

Irrevocable Life Insurance Trusts, Dunn Carney Estate Planning and Administration Seminar Series, May 2012

Ethical Considerations For Exempt Organizations Practitioners, Tax Exempt Organizations From Start to Finish

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Seminar, October 2011

Probate Administration, National Business Institute CLE programs

Industries

Non-profit

Practice Areas

Estate Planning & Administration

Estate Tax

Trust Administration

Tax

Business

Honors and Affiliations

Professional Associations

Multnomah Bar Association, member

Oregon Women Lawyers (OWLs), member

Dunn Carney LAW (League of Attorney Women), Chair, 2017-present

Community Associations

American Cancer Society, Oregon and Southwest Washington Board of Directors, Member, 2014 – present; Allied Professionals, Chair and Co-founder, 2015- present; Portland Hope Ball, Chair (2011-2013), Venue Committee, Chair (2009-2011), Planning Committee, Member (2013-present)

Full House MOMs and Dads, Member, 2013-present

Honors and Recognitions

CALI Excellence for the Future Award for Taxation of Trusts and Estates; CALI Excellence for the Future Award for Taxation of S Corporations, University of Washington School of Law, Graduate Program in Taxation, 2004

Orlando John Hollis Academic Scholarship; Associate Editor of the Oregon Review of International Law, University of Oregon School of Law, 2002-2003

Outstanding Graduating Senior in College of Liberal Arts, 2000; Outstanding Sophomore in Political Science, 1999; Phi Kappa Phi, Pi Sigma Alpha, Golden Key, and Phi Eta Sigma honor societies, Washington State University

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