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Daniel C. Vermillion

PARTNER

With expertise in complex tax planning techniques, Dan leverages strategies that efficiently shift wealth between generations while minimizing tax burdens for individuals and businesses.

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Overview

With expertise in complex tax planning techniques, Dan leverages strategies that efficiently shift wealth between generations while minimizing tax burdens for individuals and businesses.

Dan counsels clients with matters related to all aspects of trust administration and estate settling, such as preparation and implementation of both revocable and irrevocable estate planning techniques, including intentionally defective grantor trusts, qualified personal residence trusts, irrevocable life insurance trusts, grantor retained annuity trusts, and other accompanying documents to ensure a smooth transition between generations.

He assists families and closely held businesses with succession planning, and works closely with our corporate attorneys to create legal entities to own assets which efficiently transfer property from one generation to the next.

Dan is currently serving as President of the Hawai'i Estate Planning Council. He has taught estate drafting as an adjunct professor at the University of California College of the Law, San Francisco (formerly UC Hastings College of the Law) and served as a guest lecturer at UC Hastings and Golden Gate University on estate and gift taxation. Prior to joining Cades Schutte, Dan was an associate at Farella Braun + Martel LLP with offices in Saint Helena and San Francisco.

In 2024, Dan was recognized at the Hawai`i Access to Justice Commission's Annual Pro Bono Celebration for providing over 430 hours of pro bono estate planning services via Volunteer Legal Services Hawai'i. Dan has been named a leading lawyer by the *Chamber*s *& Partners* High Net Worth Guide and as one of the *Best Lawyers in America*® since 2021, and has also been named a Rising Star in Estate Planning and Probate by *Super Lawyers*®. Prior to moving to Hawai'i, Dan was also among the *North Bay Business Journal*'s Forty Under 40 for 2015, named to *The Recorder*'s list of 50 "Lawyers on the Fast Track" for 2013, and was a recipient of the Outstanding Volunteer Award from the Bar Association of San Francisco's Volunteer Legal Services Program (2010, 2011, 2012, and 2013). In his spare time, Dan enjoys spending time with his wife and two boys, whether at the beach, sailing, or on the golf course.

Practices & Industries

Non-profit & Tax-Exempt Organizations

Tax

Trusts & Estates

- Conservatorship & Guardianship Proceedings
- Estate Planning
- Probate Administration
- Trust & Probate Dispute Resolution & Litigation
- Trust Administration
- Wealth Preservation & Asset Protection

Noteworthy

Experience

Estate Planning: Advises clients on the preparation and implementation of both revocable and irrevocable estate planning techniques, including:

- Revocable living trusts and wills
- Internationally defective grantor trusts
- Qualified personal residence trusts
- Irrevocable life insurance trusts
- Grantor retained annuity trusts

Tax planning: Advises individuals and families on:

- Preparation and filing of estate and gift tax returns
- Structuring and implementing business succession planning
- Charitable giving strategies

Trust and Probate Administration: Advises individuals and corporate fiduciaries in all aspects of trust and probate administration. Assists beneficiaries to adequately protect their interests during the administrative process.

Trust and Probate Disputes: Represents both fiduciaries and beneficiaries in trust and probate contested matters, including questions regarding appropriate fiduciary conduct, interpretation of ambiguous documents, and disinheritance of children and spouses.

Awards

- Hawai'i Access to Justice Commission's Annual Pro Bono Celebration, Honoree, 2024
- Listed in *Chambers & Partners*, High Net Worth Guide, since 2021
- Listed in *Best Lawyers*®, since 2021
- Listed in *Super Lawyers*®, Rising Stars, 2017-2019
- Bar Association of San Francisco's Volunteer Legal Services Program, Outstanding Volunteer Award, 2010-2013

Community Involvement

- Kailua Neighborhood Board, Member (2019-2023)

Credentials

Education

- LL.M. (2012), New York University
- J.D. (2009), University of California College of the Law, San Francisco (formerly, U.C. Hastings College of Law), *cum laude*, tax concentration
- B.A. (2003), University of California, Santa Barbara, High Honors

Admissions

- California State Bar (2009)
- Hawai‘i State Bar (2016)

Membership

- Hawaii State Bar Association (Probate and Estate Section)
- California State Bar Association (Taxation Section, Trusts and Estates Section)
- Hawai‘i Estate Planning Council, President (2025-Present), Vice President (2024), Secretary (2023), Board of Directors (2019-Present)
- University of California College of the Law, San Francisco, Foundation Board of Trustees

Publications

- “Maximizing Asset Protection with Strategic Entity Sections: A Brief Overview” *ke kumu* (Summer 2025) (Co-Author)
- “De-coupling: Does it Affect your Estate Plan?” *ke kumu* (Fall/Winter 2019) (Author)
- “Estate Tax: Hawai‘i,” *Thomson Reuters* (January 14, 2019)
- “Three Ways to Guard Heirs from Big Wine Realty Tax Bill,” North Bay Business Journal (April 28, 2016)
- “California’s New Transfer on Death Deed,” *Probate/Estate Planning (LSI)* (February 2016)
- “In Flux: Continuous Change Calls for Conscientious Planning,” *ke kumu* (August 2017) (Author)
- “In Practice: Estates and Taxes After “Windsor”,” *The Recorder* (October 1, 2013)
- “Is Tax Relief on the Horizon for Same-Sex Couples?” *Bar Association of San Francisco Bulletin* (October 2012)

Speaking Engagements

- “Tax Planning for Hawai‘i Businesses: Current Trends and Future Insights,” Cades Schutte Corporate Counsel In-House Seminar (September 27, 2024) (Presenter)
- “Tax Planning for Hawai‘i Family Businesses: Current Trends and Future Insights,” University of Hawai i at Mānoa Shidler College of Business (November 28, 2023) (Presenter)
- “The Price of Paradise & From the Golden Gate to the Lone Star State,” Orange County Bar Association, Trusts and Estates Section (May 11, 2022) (Co-Presenter)
- “Hawai‘i & California Estate Planning Crossover Issues,” Hawaii Estate Planning Council (April 28, 2022) (Co-Presenter)
- “Relevant Issue for Hawai‘i Estates and Trust, and Real Property,” East Bay Trusts and Estates Lawyers (March 10, 2021) (Co-Presenter)
- “Basic Estate Planning,” Hawaii State Teachers Association (August 14, 2020) (Co-Presenter)
- “The Price of Paradise – Hawai‘i Estate Tax Applied to Non-Residents,” Contra Costa County Bar Association (March 11, 2020)

- "The Price of Paradise – Hawai'i Estate Tax Applied to Non-Residents," Bar Association of San Francisco (March 10, 2020)
- "Updates to the Hawai'i Estate Tax Law," Hawaii State Bar Association, Joint Probate and Estate Planning Section & Elder Law Section (July 10, 2019)
- "Commencement of Proceedings and Information Gathering," Estate Administration From Start to Finish (NBI) (May 14, 2019)
- "Closing Estates," Estate Administration Bootcamp (NBI) May 2018
- "Estate and Gift Taxation," Guest Lecturer, University of California, Hastings College of the Law and Golden Gate University
- "All in the Family: Techniques and Pitfalls to Consider When Transferring Your Vineyards to Your Heirs," Napa Valley Grape Growers Series (June 16, 2016)
- "Changing the Unchangeable: Why and How to Change an Irrevocable Estate Plan," 2015 CPA Workshop Luncheon (November 9, 2015)
- "Succession Planning Best Practices: Effectively Transferring a Wine Business to the Next Generation," Wine Industry Education Series, Napa (March 25, 2015)
- "Succession Planning Best Practices: Effectively Transferring a Wine Business to the Next Generation," Wine Industry Education Series, Sonoma (March 24, 2015)
- "When Someone Dies," Wednesdays at Hospice House, Santa Rosa (January 21, 2015)
- "When Someone Dies," Wednesdays at Hospice House, Petaluma (January 14, 2015)
- "Wills and Revocable Living Trusts, and Annual Exclusion Gifting," Top Estate Planning Techniques (NBI) (December 2014)
- "Planning for Unmarried and Remarried Couples," Estate Planning from A to Z (NBI) (December 2013)
- "Estate Drafting," Adjunct Professor, University of California, Hastings College of the Law (Spring 2013)