



Jeffrey Q. Cardon

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ABOUT

Jeffrey Q. Cardon is an accomplished trusts & estates attorney serving clients with sophisticated planning needs since 2005. Mr. Cardon has considerable experience with developing, implementing, and operating resilient structures, whether from a family, a legal, and a tax standpoint. He simplifies complicated planning concepts in a way that makes them actionable.

Practice areas include irrevocable and revocable trusts, asset protection, transfer taxes (estate, gift, and GSTT), income tax, private client services, fiduciary and non-fiduciary administration, philanthropy, charitable gifts, non-profit organizations, business organizations, restructurings, mergers and acquisitions, and probate.

BACKGROUND

University of Oregon School of Law, J.D., 2005

- Managing Editor, Journal of Environmental Law and Litigation
- Recipient, Henry E. Collier Scholarship
- Recipient, Dean's Special Gift Scholarship

Brigham Young University, B.A. (International Politics), 2002

- Utah Legislative Intern, Sen. Scott Jenkins and Sen. Curtis Bramble, 2001 Gen. Session

RECOGNITION

- *Best of Utah Valley*, 2024–2026, Utah Valley Magazine
- *Best of Utah County*, 2024, Daily Herald
- *Mountain States Business Law Firm of the Year*, 2023, Acquisition International
- *Utah Legal Elite*, 2007–2011, Utah Business Magazine

Activities and Affiliations

LEGISLATIVE CONTRIBUTIONS

Trust Business Modifications, H.B. 176, 2026 Gen. Sess. (Utah 2026) (*enacted*)

- Lead contributor, *Technical revisions to the definition of trust business.*

Estate Planning Recodification, S.B. 100, 2025 Gen. Sess. (Utah 2025) (*enacted*)

- Lead contributor, *Organization and review of technical recodification of Uniform Trust Code and Uniform Directed Trust Act.*

Estate Planning Amendments, S.B. 206, 2025 Gen. Sess. (Utah 2025) (*enacted*)

- Lead contributor, *Substantive review and analysis of 350 defined terms as used in estate plans and related laws.*
- Key contributor, *Codification of case law standards for capacity required for wills, trusts, health care decisions, and powers of attorney.*
- Lead contributor, *Substantive revisions to statutory rule against perpetuities to permit situational triggering of Delaware tax trap.*
- Lead contributor, *Utah's first statute governing decanting of trusts.*
- Lead contributor, *Substantive restructuring and revision of asset protection trust statute.*

Health Care Decisions Act Amendments, S.B. 134, 2025 Gen. Sess. (Utah 2025) (*enacted*)

- Contributor, *Analysis of Uniform Health Care Decisions Act.*

Estate Planning Recodification, S.B. 79, 2024 Gen. Sess. (Utah 2024) (*enacted*)

- Key contributor, *Substantive review and analysis of technical recodification impacting 236 sections of the Utah Code.*

Liability of Relative Amendments, H.B. 95, 2024 Gen. Sess. (Utah 2024) (*enacted*)

- Key contributor, *Repeal of provision regarding liability of a relative.*

Estate Planning Amendments, H.B. 574, 2024 Gen. Sess. (Utah 2024) (*proposed*)

- Lead contributor, *Substantive revisions to statutory rule against perpetuities to permit situationally appropriate triggering of Delaware tax trap.*
- Lead contributor, *Utah's first statute governing decanting of trusts.*

Probate Modifications, H.B. 432, 2023 Gen. Sess. (Utah 2023) (*enacted*)

- Key contributor, *Relation back of powers of appointments at creation or exercise.*
- Key contributor, *Claims against trustee reimbursement of settlor taxes.*
- Key contributor, *Judicial awards of costs in trusts and estates matters.*

Activities and Affiliations

LEGISLATIVE CONTRIBUTIONS (cont'd)

Advance Health Care Directive Amendments, S.B. 161, 2008 Gen. Sess. (Utah 2008) (*enacted*)

- Contributor, *Analysis of provisions of the Utah Health Care Decisions Act.*

MEMBERSHIPS AND SERVICE

Member, Utah State Bar

- Central Utah Bar Association
- Probate/Estate Planning Section
- Tax Section
- Business Law Section

Member, American Bar Association

- Real Property, Trust and Estate Law Section
- Tax Section
- Solo, Small Firm, and General Practice Division

Board Member, The Orchard Children's Museum, 2023-Present

Member, Legislation Review Committee of Utah estate planning attorneys, 2022-Present

Board Member, Utah Youth Athletics, 2015-2020

Member, Wealth Counsel, 2013-Present

Youth Adviser, The Church of Jesus Christ of Latter-day Saints, 2011-2015

Venturing Adviser/Varsity Coach, Boy Scouts of America, 2011-2015

Former Chair, Pleasant Grove City Planning Comm'n, 2009-2014

Member, Utah Valley Estate Planning Council, 2006-2012

Member Advisory Board, Nat'l Network of Estate Planning Attys., 2007-2009

Member, Gov't Affairs Committee, Utah Homebuilders association, 2005-2008

Activities and Affiliations

PRESENTATIONS

Speaker - *Powers of Appt, Utah's Statutory Rule Against Perpetuities, and Opportunities of the Delaware Tax Trap*, Utah Valley Estate Planning Council, 2027

Speaker - *Trust Business and Fiduciary Services*, Utah State Bar, 2026

Speaker - *Utah Asset Protection Trusts*, Utah Valley Estate Planning Council, 2025

Speaker - *Trust Modification and Termination*, S.J. Quinney College of Law, University of Utah, 2025

Speaker - *Utah Asset Protection Trusts*, Southern Utah Estate Planning Council, 2025

Speaker - *Trust Modification and Termination: Strategies and Recent Developments*, Utah State Bar, 2025

Speaker - *Introduction to Wills & Trusts*, NTCA Retirement Readiness Seminar, 2025

Speaker - *If Ye Are Prepared Ye Shall Not Fear: Nailing Down Estate Planning Issues for Your Future and Family Dynamics: A Legal Perspective*, LDS Widows and Widowers Annual Conference, 2025

Speaker - *Explanation and Questions about Utah Senate Bill 100: Proposal to Recodify Probate Code*, Utah State Bar, 2025

Speaker - *Recodification of the Utah Uniform Probate Code: Past, Present, and Future*, Utah State Bar, 2024

Speaker - *Retirement Planning with Trusts: A Primer for Advisers*, various organizations, 2008-2009

Speaker - *Planning for Retirement Benefits*, Utah Valley Estate Planning Council, 2008

Speaker - *Taxation of Business Entities*, Nat'l Network of Estate Planning Attorneys, 2007

Speaker - *Pitfalls in Estate Planning*, Utah Valley Estate Planning Council, 2007

Speaker - *Estate Planning 101: Wills and Trusts*, Weber State University, 2007

