O'NEIL CANNON HOLLMAN DEJONG & LAING S.C.

Wisconsin's Premier Lawyers & Litigators

CARL D. HOLBORN

Trusted Advisor

Whether he is working with clients to create and administer an estate plan, solving complicated business problems, negotiating with the IRS, or helping to transition a family owned business to the next generation, Carl prides himself on being a trusted advisor to his clients. With a Master's Degree in Taxation, Carl possesses unique skills to assist his clients in solving legal issues in a tax efficient manner. A clear thinker and easy to talk to, Carl distills complex legal issues into understandable ones that allow his clients to make effective decisions. Carl's clients are individuals and businesses in a wide variety of occupations and industries that value a trusted advisor as their lawyer.

Carl Assists Clients With

- Structuring estate plans for affluent individuals and families to maximize wealth preservation from one generation to the next
- Representation for corporate and individual fiduciaries, as well as beneficiaries in probate and trust administration matters
- Business succession planning
- Representation of taxpayers in dealing with tax controversies involving state and federal taxing authorities
- Planning and structuring charitable donations for both individuals and charitable organizations

Forms Library

- Estate Planning Inventory and Questionnaire

Attorney Image  Attorney Thumb 

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Bio 

Other Information

Experience/Representative Client Work

- Preparation and implementation of estate plan for clients with net worth in excess of $75 million
- Successful preparation and implementation of complex estate plan for client with real estate holdings worth in excess of $25 million
- Represented a charity in an estate dispute, preserving the full charitable distribution indicated in the original trust documents, an amount that was over $1 million more than the trustee intended to distribute
- Probate administration of deceased owner of manufacturing firm with a net worth in excess of $7 million
- Preserved a client’s family farm valued at more than $3 million through successful representation during an estate dispute
- Negotiated with Internal Revenue Service in a dispute involving complex estate tax issues

Awards/Distinctions

- Martindale-Hubbell® Peer Review Rating™–AV Preeminent, reflecting an attorney who has reached the height of professional excellence and is recognized for the highest levels of skill and integrity
- Rated a 10.0 out of 10.0 by Avvo, a national attorney rating service which uses a mathematical model to rate attorneys based on experience, professional achievements, industry recognition, and professional conduct
- Selected for inclusion in *The Best Lawyers in America*®–Trusts and Estates in 2012–2024
- Selected for inclusion in Wisconsin Super Lawyers in 2005–2023, *Law and Politics* and *Milwaukee Magazine*
- Editor, *Wisconsin Law Review*
- Beta Gamma Sigma, National Honor Society for Graduate Business Students
- Judicial Intern, Seventh Circuit Court of Appeals

Articles/Presentations

- Carl frequently lectures at continuing legal education seminars on various estate and tax issues

Community Involvement

- Board Member and Co-Chair of Land Trust Committee, Root-Pike Watershed Initiative Network
- Past Chairman, State of Wisconsin Elections Board
- Fellow, Wisconsin Law Foundation
- Member, Kenosha Area Business Alliance
- Past Board Member, Kenosha County Civil Service Commission
- Past President, Society of Financial Service Professionals, Milwaukee Chapter
- Past Board Member and Board Counsel, Women and Children's Horizons
- Past Board Member, Kenosha Historical Society
- Past Board Member, All Saints Catholic School
- Past Board Chair, Hyslop Foundation Inc.

In The News

- IRS Invalidates Discounts Used in an FLP Formed Shortly Before Death
- Super Lawyers Recognizes 30 O'Neil Cannon Attorneys
- What is the Difference Between a Private Foundation and a Donor-Advised Fund?
- 20 O'Neil Cannon Lawyers Selected as 2025 Best Lawyers; Another 5 Named Best Lawyers: Ones to Watch
- Tax and Wealth Advisor Alert–IRS Announces Changes to Estate and Gift Tax Exemptions for 2024
- Super Lawyers Recognizes 28 O'Neil Cannon Attorneys
- 19 O'Neil Cannon Lawyers Selected as 2024 Best Lawyers; Another 4 Named Best Lawyers: Ones to Watch
- Tax and Wealth Advisor Alert–Understanding the "Step-Up in Tax Basis": A Summary of IRC Section 1014 and Double Stepped-Up Basis for Marital Property in Wisconsin
- Tax and Wealth Advisor Alert–Section 1202 Stock: An Attractive Tax Benefit for Investors in Small Businesses
- Tax and Wealth Advisor Alert: Powers of Appointment – A Tool to Add Flexibility Into an Estate Plan
- Tax and Wealth Advisor Alert: Selecting a Fiduciary – One of the Most Important Decisions in an Estate Plan
- Tax and Wealth Advisor Alert: Charitable Remainder Trusts, A Dynamic Estate Planning Tool to Reduce Taxes and Do Good
- Tax and Wealth Advisor Alert: Donor-Advised Funds, a Great Way to Do Charitable Giving
- Tax and Wealth Advisor Alert: Qualified Personal Residence Trusts – A Planning Technique to Save the Family Home from Estate Taxes
- Tax and Wealth Advisor Alert: Irrevocable Life Insurance Trust, a Technique to Eliminate Estate Taxes on Life Insurance Proceeds and to Provide Liquidity to an Estate Plan
- Spousal Lifetime Access Trusts, A Powerful Estate Planning Tool for Complex Estates
- *Super Lawyers* Recognizes 25 O'Neil Cannon Attorneys
- Tax and Wealth Advisor Alert: How Does Life Insurance Work with an Estate Plan?
- 19 OCHDL Lawyers Selected as 2023 Best Lawyers®; Another 4 Named Best Lawyers:

Ones to Watch
- An Educational Business Series for Success: Defining How Ownership Interest(s) Can Be Transferred if One or More of the Owners Can No Longer or Do Not Want to Continue in the Business
- Tax and Wealth Advisor Alert: What is an Estate Plan?
- Tax and Wealth Advisor Alert: Irrevocable Income-Only Trusts, How They Can Help You Apply for Medicaid and When they Should be Avoided.
- An Educational Business Series for Success: Setting in Place an Exit Strategy When the Time Comes and Minimizing the Potential for Conflict
- An Educational Business Series for Success: Why Buy-Sell Agreements are Necessary Even if You Don’t Plan to Sell Your Company Soon
- Attorney Carl Holborn Featured on Money Sense on WISN AM 1130
- 19 OCHDL Lawyers Selected as 2022 Best Lawyers®; Another 5 Named Best Lawyers: Ones to Watch
- 20 OCHDL Lawyers Selected as 2021 Best Lawyers®; Another 5 Named Best Lawyers: Ones to Watch
- Attorney Carl Holborn Featured on Money Sense on WISN AM 1130
- Tax and Wealth Advisor Alert: President Trump’s Budget Proposal Extends the TCJA Tax Cuts
- No-Contest Clauses
- Attorneys Carl Holborn and Britany Morrison Published in Thomson Reuters Journal
- Tax and Wealth Advisor Alert: The Objectives of Good Succession Planning
- Eighteen OCHDL Attorneys Named 2020 Best Lawyers in America®
- IRS Declares Sales of Property From One Spouse’s Grantor Trust to the Other Spouse’s Grantor Trust to be Tax Free Transactions
- Tax and Wealth Advisor Alert: The Five Objectives of Good Succession Planning
- Tax and Wealth Advisor Alert: The Need for Succession Planning
- 20 OCHDL Attorneys Named 2019 Best Lawyers in America
- Six Questions Every Family Business Owner Should Be Asking
- Holborn Presents at the 19th Annual Children’s Hospital of Wisconsin Tax and Charitable Planning Conference
- OCHDL Proudly Sponsors 10th Annual Charitable Event for CRS
- Best Lawyers® Honors 18 Attorneys in 2018
- Undue Influence in Wisconsin Part 3: Alternative Method of Proof
- Undue Influence in Wisconsin Part 2: Elements of Classic Undue Influence
- Undue Influence in Wisconsin Part 1: Inheritance Disputes and Claims of Undue Influence
- Holborn Presents "The Importance of Health Care Powers of Attorney"
- Holborn Presents on Estate Planning and Other Legal Issues at Medical College of Wisconsin
- Attorney Holborn Presented at Estate Planning Seminar for Children’s Hospital of Wisconsin Foundation
- Attorney Holborn Presented at FPA Financial Planning Symposium
- Attorney Holborn Expert Guest Speaker on WISN 1130 AM Radio
- Electronic Data and On-Line Information Is of Increasing Importance During Estate Planning
- Carl D. Holborn Named a Five Star Wealth Manager in Estate Planning

- Congress Debates Limiting Estate Planning Technique: Now Is a Good Time to Consider a GRAT
- Unmarried Couples Taking Advantage of the Homebuyer Tax Credit Should Understand Their Rights
- Estate Planning for Married Individuals with Children from a Prior Marriage
- Clarifying the Tax Treatment of Gifts to Grantor Trusts in 2010 – Notice 2010-19
- Carl D. Holborn has been Named to the Kenosha County Civil Service Commission
- Carl D. Holborn Speaks at Corporate Casual on Estate Tax
- Legislation Moving Forward to Make Roth Conversions Viable in Wisconsin
- Inherited Retirment Funds are not Creditor Exempt

Education

- University of Wisconsin (*cum laude)*
- University of Wisconsin–Milwaukee (M.S. Taxation)
- Marquette University (M.A.–History)