

Janae L. Hofer

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Expert legal researcher and drafter for estate, business, and litigation matters.

EDUCATION

- J.D., *Cum Laude* (15/122 Class Rank), Creighton University School of Law, 2015
Best Appellate Brief Nominee, Fall 2014—Creighton School of Law Best Brief Competition
Phi Delta Phi, Spring 2014—International Legal Honor Society
- B.S. in Business Administration and Biblical Studies, *Summa Cum Laude*, Grace University, 2013
Delta Epsilon Chi Honor Society—Association for Biblical Higher Education

EXPERIENCE

ETD Law LLC, Founder and Owner, Omaha, NE

March 2020 to Present

- Draft advisory memorandums on tax issues related to *incomplete non-grantor trusts*.
- Provide strategic planning for *private family foundations*, including structure and operation guidance.
- Advise on optimal structure, government, and operation guidelines for *family trust companies*.
- Structure acquisitions to maximize *asset protection*.
- Research and advise on new legislation regarding *trust decanting* at a multi-state level.
- Analyze *special needs trust* language to make recommendations for estate planning.
- Scrutinize business practices to ensure legal compliance at the federal level and across multiple states.
- Advise on state taxation liability based on minimum contacts and residency.
- Review and analyze business agreements to optimize client positions.
- Advise on *Social Security* matters for estate planning purposes and asset protection optimization.
- Consult with central Nebraska attorney to provide litigation research and drafting services.
- Draft wills, trusts, powers of attorney, and individualized estate plan strategy documents for clients with assets *exceeding \$1 billion*.
- Represent client in an easement dispute as co-counsel with Cline Williams Wright Johnson & Oldfather.
- Assist for-profit and non-profit clients in entity formations, trademarks, and tax compliance.
- Obtained a five-figure sales tax refund for a small business client, which was the full claimed amount.
- Advised on the 2020 CARES Act as applied to small businesses and individuals.

Lamson, Dugan & Murray LLP, Associate Attorney, Omaha, NE

April 2016 to March 2020

- Researched and drafted documents resulting in a confidential mediation settlement of over \$500,000.
- Obtained two dismissals of medical malpractice cases via motions for summary judgement.
- Drafted complex corporate litigation briefs and memos on novel issues in contract and labor disputes, resolving the corporate clients' disputes with competitors, employees, and vendors.
- Drafted memos counseling small businesses and HOAs on emergent legal issues and strategy.
- Drafted strategic memos to resolve small business tax disputes with state revenue agencies.
- Drafted briefs and memos to defend insurance companies in medical malpractice and personal injury litigation, resulting in favorable outcomes for the insurance companies and the insureds.
- Participated in a successful mediation between a corporation and its injured former employee.
- Managed litigation discovery in complex tort litigation by drafting requests and subpoenas, tracking the receipt of discovery responses and documents, and indexing productions.

Union Pacific Corporation, Law Clerk, Law Department, Omaha, NE

May 2014 to August 2015

- Assisted in research for a Supreme Court brief on railroad property rights.
- Wrote legal memos on complex and novel legal issues facing railroads and the company.
- Compiled and analyzed data for Board of Directors meetings.
- Assisted with equal opportunity and ethics compliance maintenance and promotion.
- Wrote company-wide managers' manual, detailing company policies and legal mandates.

PUBLICATIONS

- *Moments of Grace: Faithfulness When Life Hurts*, Westbow Press (Jul. 19, 2022).
- *Looking Beyond the Pleadings for Motions to Dismiss*, NEBRASKA LAWYER MAGAZINE, Jan. 9, 2019, at 21.
- *Unique Tax Breaks for Individuals with Disabilities*, LDM LAW BLOG (Nov. 5, 2018).
- *Disability Law: The Right to Visit Elderly or Disabled Relatives*, LDM LAW BLOG (Jul. 19, 2018).
- *Guarding Against Disability Discrimination Suits Arising from Employment*, LDM LAW BLOG (Jan. 26, 2018).
- *Preparing for the Future: Estate Planning for Parents of Children with Disabilities*, LDM LAW BLOG (Nov. 9, 2017).

PROFESSIONAL AFFILIATIONS

- The Vandennack Weaver Team: Provide complex probate, litigation, and estate planning research and document drafting as an independent consultant.
- Brauer Law Office: Provide litigation research and drafting support as an independent consultant.

MEMBERSHIPS AND ASSOCIATIONS

- Assure Women's Center Advisory Council (2021-2023): Council Member
- City of Omaha Mayor's Commission for Citizens with Disabilities (2016-2018): Board Member

BAR ADMISSIONS

- Nebraska, 2016
- U.S. District Court, District of Nebraska, 2016