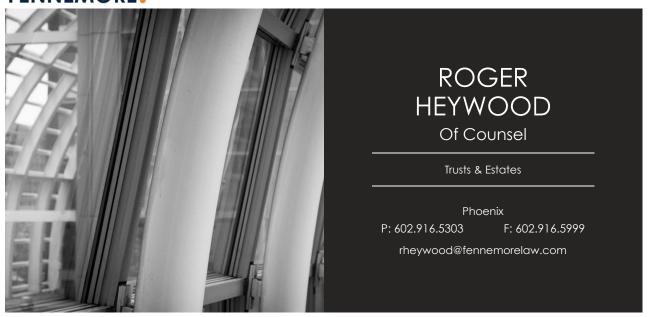
FENNEMORE



ROGER HEYWOOD

Roger Heywood is of counsel in Fennemore's Trusts & Estates practice group. He is an accomplished attorney with over 40 years of experience in tax law, business transactions, real estate development, and estate planning. He is recognized for a strong track record of building lasting client relationships and delivering practical, tax-efficient strategies for business owners and high-net-worth individuals.

Roger is recognized for providing comprehensive solutions for complex business and personal matters. His extensive experience includes:

Corporate Structuring & Business Planning: Entity structure, organization and maintenance,
acquisitions and sales of businesses, succession planning, shareholder agreements,
redemptions, divisive reorganizations, and dissolutions.

Tax & Estate Planning: Income, estate, and gift tax planning, including 1031 exchanges, choice of entity, related party transactions, tax-efficient charitable donations, installment sales, family loans, irrevocable trusts, planning for the disposition of estate, and post-mortem planning.

Wills, Trusts, & Tax Planning: Drafting wills, trusts, and related documents, and advising on family agreements, succession, and wealth transfer strategies.

Real Estate Development & Tax Planning: Basis optimization options, land acquisitions, options, easements and covenants, plat and dedication review and collaboration with engineers, well
and road agreements, review and negotiation of construction loan documentation, sales contracts, reviewing applications for subdivision public report, and navigating federal land sales disclosure exemptions.

Contract Drafting & Negotiation: drafting and negotiating a wide range of contracts.

Roger enjoys the great outdoors in his free time by gardening, fishing, and hunting. He also loves reading and spending time with his grandchildren.

EDUCATION

J.D., Brigham Young University, J. Reuben Clark Law School, cum laude

- · M.A., Brigham Young University, Marriott School of Business
- B.S., Arizona State University

AREAS OF PRACTICE

- Trusts & Estates
- Tax Law
- Business & Finance
- Estate Planning
- Real Estate
- Family Office & Private Client Attorneys

PROFESSIONAL AND COMMUNITY ACTIVITIES

- Maricopa County Extension Master Gardener, Budget/Finance Committee, 2015-Present
- Precinct Committeeman, Maricopa County, 2012-2018
- District Secretary, 2012-2014
 - County & State Bylaws Committees, 2015-2017
- Assistant Scoutmaster, Committee Chair, Mentor, Boy Scouts of America & Youth Groups, 1990s-2014
- President, East Mesa Rotary Club, 2005-2006

ADMISSIONS

- Arizona
- Idaho