

Paul P. Morf

Member

Contact

Phone: 319.896.4012
Fax: 319.366.1917
Email: pmorf@sp.law
Location: Cedar Rapids, IA

Practice Areas

- Estate Planning and Private Wealth
- Business Transactions and Counseling
- Probate, Estate and Trust Litigation
- Philanthropy and Non-Profit Law

Biography

Paul Morf leads Simmons Perrine PLC's estate planning and private wealth group and is a founding member and president of the Iowa Academy of Trust and Estate Counsel. A Fellow of the American College of Trust and Estate Counsel (ACTEC), Paul is recognized for his thoughtful counsel to high-net-worth individuals, business owners, and multigenerational families.

Estate Planning and Trusts

Paul designs comprehensive estate plans that preserve wealth and reflect each client's unique values and intentions. His work includes wills, revocable and irrevocable trusts, credit shelter and marital trusts, dynasty and incentive trusts, supplemental needs trusts, and advanced planning tools such as grantor retained annuity trusts and qualified personal residence trusts. He also advises on business succession strategies and entity structuring through LLCs, partnerships, and corporate recapitalizations.

Philanthropy and Nonprofit Law

Paul helps families build charitable legacies through donor-advised funds, private foundations, charitable lead and remainder trusts, and restricted gifts. He also serves as legal counsel to nonprofit organizations, guiding them on governance, compliance, and tax-exempt status. His conservation-focused planning supports landowners in protecting ecological and outdoor assets, often drawing on his own personal experience to connect with clients.

Trusts and Estate Litigation

When disputes arise, Paul represents clients in trust and estate litigation, including will contests, fiduciary disputes, trust amendments, and family settlement agreements. His litigation practice also covers shareholder oppression, buy-sell agreements, and tax-related controversies.

Paul joined the firm in 1998 after graduating from Yale Law School and previously served on the firm's board of directors. He has taught courses on trusts, estate planning, and business law at the University of Iowa College of Law and Mount Mercy College.

Bar Admissions

- State of Iowa, 1998

Education

- The Yale Law School, JD, 1997
    - Editor-in-Chief, *Yale Journal on Regulation*
- Dartmouth College, Hanover, NH, BA, summa cum laude, 1994
    - Phi Beta Kappa
- London School of Economics and Political Science, 1992–1993

Honors & Awards

- Ranked in Chambers USA High Net Worth, 2017-2026, Private Wealth Law in Iowa, Band 1
- Included in the Best Lawyers® "Lawyer of the Year" list in Cedar Rapids
    - Tax Law, 2027
    - Business Organizations (Including LLCs and Partnerships, 2024
    - Trusts and Estates, 2014, 2015, 2018, 2021, 2023, 2027
    - Closely Held Companies and Family Businesses Law, 2020
- Included in the Best Lawyers in America® list, 2027
    - Business Organizations (including LLCs and Partnerships), Closely Held Companies and Family Businesses Law, Corporate Governance Law, Corporate Law, Litigation – Trusts and Estates, Nonprofit / Charities Law, Trusts and Estates, Tax Law
- AV Rating by Martindale-Hubbell®
- Listed on Top 10: Iowa Super Lawyers List, 2025
- Included in Great Plains Super Lawyers list, 2012-2025
    - Estate & Probate
- Listed among the Corridor's Most Influential People, 2019 (CBJ)
- Corridor Business Journal's Forty Under 40, 2006

Professional & Community Affiliations

Professional Memberships

- Fellow, American College of Trust and Estate Counsel (ACTEC)
    - Member, Fiduciary Litigation Committee, 2012-2014
    - Member, Transfer Tax Study Committee, 2013-2014
- Iowa Academy of Trust and Estate Counsel (IATEC)
    - Charter Member, Founding Vice President
    - President, 2019-Present
    - Vice President, 2012-2018
- Cedar Rapids Area Estate Planning Council (CRAEPC)
    - President, 2008-2009; various other officer/director positions
- Iowa State Bar Association

    - Taxation Section
    - Agricultural Law Section
    - Corporate Counsel Law Section
    - Environmental and Natural Resources Law Section
    - Probate, Trust & Estate Planning Section
        - Non-Probate Transfer Committee, Chair, 2007-2008
        - Member of the Section's Governing Council, 2006-2012
        - Probate and Trust Code Reconciliation Committee, Chair, 2003-2004
        - Trust Code Committee (ongoing)
        - Section Representative to the Disposition of Final Remains Committee, 2006-2007
    - Business Law Section, Iowa State Bar Association
        - Non-Profit Corporations Committee
- Fellow, Iowa State Bar Foundation
- Linn County Bar Association

Community Involvement

- The Hall-Perrine Foundation Board of Directors
- Linn County Conservation Board of Directors
- Trustee, The Nature Conservancy in Iowa
- Iowa Natural Heritage Foundation Board of Directors
- Kirkwood Foundation Board of Directors

Former Board Positions

- United Way of East Central Iowa
- Iowa Legal Aid Foundation
- The Rotary Club of Cedar Rapids
- Mount Vernon Community School District, Mount Vernon, Iowa
- Indian Creek Nature Center, Cedar Rapids, Iowa
- Cedar Rapids Area Chamber of Commerce Foundation
- Cedar Rapids Museum of Art
- Cedar Rapids Symphony Orchestra
- Miracles in Motion
- Iowa Trust for Land Conservation
- Iowa Small Business Development Centers
- Brucemore Board of Directors

Presentations

- Protecting Land and Legacy: Conservation Easements and Other Conservation Giving Opportunities
    - *Planning for Success: Professional Advisor Seminar*
- Introduction to How Math and Quantitative Analysis Enhances Tax-Sensitive Estate Planning for High-Net-Worth Clients
    - *ISBA Tax and Estate Planning Institute*
- Introduction to Charitable and Non-Charitable Estate Planning Concepts and Tool
    - *Black Hawk County Estate Planning Council*
- Estate Planning Concepts and Strategies for Business Owners
    - *Private Banking Panel*
- Tools for Protecting Iowa's Special Places: Land Conservation and Philanthropy
    - *Iowa Natural Heritage Foundation*
- Tax-Sensitive Charitable Giving Strategies for Iowans
    - *Iowa Natural Heritage Foundation*
- Introduction to Charitable and Non-Charitable Estate Planning Concepts and Tools
    - *Iowa Natural Heritage Foundation*
- Chair and Blue-Ribbon Panel
    - *Iowa Academy of Trust and Estate Counsel Annual Meeting*

- What is on the Horizon and What May be Around the Corner (Plus Ethics)
    - *Private Banking Tour, Mason City, Waterloo, Cedar Rapids, Quad Cities and Ankeny*
- Insights into Hot Topics in Probate and Best Practice Tips
    - *All-Star Panel, ISBA Annual Meeting*
- What is on the Horizon and What May be Around the Corner (Plus Ethics)
    - *Private Banking Tour, Mason City, Waterloo, Cedar Rapids and Ankeny*
- Chair and Blue-Ribbon Panel
    - *Iowa Academy of Trust and Estate Counsel Annual Meeting*
- Estate Planning Update 2023: What's New, What's On the Horizon, and What Estate Planning Professionals Should Be Talking About with Their Clients in 2023 and Beyond
    - *ISU Foundation Professional Advisor Conference*
- Advanced Tax-Sensitive Estate Planning Concepts for Rural Professionals
    - *American Society of Farm Managers and Rural Appraisers*
- Basic Estate Planning Concepts Every Farm Manager & Rural Appraiser Should Know
    - *American Society of Farm Managers and Rural Appraisers*
- Trusts and Estate Update: What's New and Exciting in Estate Planning and Trust Administration for Iowans and thier Advisors
    - *Planning for Success: Charitable Gift Strategy Seminar*
- Introduction to Estate Planning
    - *Family Caregivers Center of Mercy*
- Planning During Times of Uncertainty
    - *ISBA 2021 Bloethe Tax School*
- Planning During Times of Uncertainty
    - *ISBA Probate and Estate Seminar*
- Life Insurance and Retirement Benefits
    - *Client Webinar*
- What Should Attorneys be Doing Now to Prepare for Potential Federal Tax Law Changes?
    - *Client Webinar*
- Estate Planning in Uncertain Times
    - *Cedar Rapids Area Estate Planning Council*
- Useful Estate Planning Techniques During Times of Uncertainty: GRATs, SLATs, and IDGTs and a Conservation Easement Update
    - *ISU Agricultural Law Seminar*
- The Future of Trusts and Estates Practice (Panelist)
    - *University of Iowa Law School Symposium Honoring Professor Sheldon F. Kurtz*
- Estate Planning During Times of Uncertainty
    - *Iowa State Bar Association Webinar*
- Estate Planning with Discounts
    - *Heart of America Fellows Institute of the American College of Trust and Estate Counsel (St. Louis)*
- Estate and Income Tax Issues and Planning
    - *Acumen*
- GRATs, Grantor Trusts and Similar Techniques
    - *American College of Trust and Estate Counsel*
- Introduction to Estate Planning
    - *Family Caregivers Center of Mercy*
- Tax Plans of Presidential Candidates
    - *Cedar Rapids Area Estate Planning Council Virtual Presentation*
- Remote Online Notary
    - *Iowa State Bar Association and Iowa Academy of Trust and Estate Counsel Webinar*
- Trust Revitalization Provisions
    - *"Planning for Success" event sponsored by Greater Cedar Rapids Community Foundation and others (Cedar Rapids, IA)*
- The Secure Act
    - *Iowa Academy of Trust and Estate Counsel Webinar*
- Philanthropy in Iowa in 2019: Challenges and Opportunities
    - *Iowa Academy of Trust and Estate Counsel Annual Meeting (Des Moines, IA)*

- The Disposition Directive and How Iowa's Laws Affect the Deceased and their Family at the Time of Death
    - *Hospite – A Respite for Professional Hospice Caregivers (Cedar Rapids, IA)*
- Avoiding and Resolving Disputes involving Family Farm Estates and Businesses
    - *Professional Advisor Continuing Education Conference hosted by the Iowa State University Foundation Office of Gift Planning (Ames, IA)*
- How Planned Giving and Development Professionals are Perceived by Affiliated Estate Planning Professionals: Data from Iowa and the Big 12 Region
    - *American College of Trust and Estate Counsel (Ames, IA)*
- Understanding options to help your clients accomplish the charitable legacy that meets their goals
    - *Professional Advisor Charitable Continuing Education Series (Cedar Falls, IA)*
- Importance of Advanced Directives
    - *National Healthcare Decision Day, Mercy Hospital (Cedar Rapids, IA)*
- Grantor Retained Annuity Trusts (GRATs), Installment Sales to "Intentionally Defective" Grantor Trusts, Charitable Lead Annuity Trusts (CLATs), and Qualified Personal Residence Trusts ("QPRTs")
    - *American College of Trust and Estate Counsel's Heart of America Fellows Institute (Kansas City, MO)*
- The New Tax Law and How It Relates to Estate Planning in Iowa
    - *Tenth Annual Professional Advisor Continuing Education Conference hosted by the Iowa State University Foundation Office of Gift Planning (Ames, IA)*
- How the New Tax Laws Will Influence Estate Planning
    - *Blue Ribbon Panel, Iowa State Bar Association Tax Law Update Seminar f/k/a Spring Tax School (Des Moines, IA)*
- Co-Chair and Panelist at the U of I Fall Probate CLE
    - *University of Iowa College of Law (Iowa City, IA)*
- Hot Topics in Tax-Sensitive Estate Planning
    - *Cedar Rapids Estate Planning Council (Cedar Rapids, IA)*
- Philanthropy in Iowa in 2018: Challenges and Opportunities
    - *Eastern Iowa Planned Giving Council (Swisher, IA)*
- Moderator, Judicial Panel on Attorney Ethics
    - *Wells Fargo Private Bank Trusts, Estates, and Wealth Management Seminar (Cedar Rapids, IA)*
- Succession Planning for Farmers and Farm Owners
    - *The American Society of Farm Managers and Rural Appraisers Annual Meeting (Savannah, Georgia)*
- Estate Planning and Business Succession Planning for Farm Owners
    - *The Chicago Farmers Annual Meeting (Federal Reserve Bank of Chicago, Chicago, IL)*
- Estate Planning for High Net Worth Families
    - *Ninth Annual Professional Advisor Continuing Education Conference hosted by the Iowa State University Foundation Office of Gift Planning (Ames, Iowa)*
- Basic Concepts for Farm Managers About Estate Planning in Iowa
    - *The Iowa chapter of the American Society of Farm Managers and Rural Appraisers (Ames, IA)*
- Top 10 Charitable Planning Ideas at the Planning For Success Event
    - *"Planning for Success" event sponsored by Johnson County Community Foundation and others (Coralville, Iowa)*
- Top 10 Charitable Planning Ideas at the Planning For Success Event
    - *"Planning for Success" event sponsored by Greater Cedar Rapids Community Foundation and others (Coralville, Iowa)*
- Estate Planning Hot Topics Panel
    - *Cedar Rapids Estate Planning Council (Cedar Rapids, IA)*
- Tax and Non-Tax Issues Related to Estate Planning for Farm-Owners
    - *Hertz Farm Management (various locations including Palm Desert CA, Phoenix AZ, Scottsdale AZ, Tucson AZ, Orlando FL, Sarasota FL, and Fort Myers FL)*
- The New Proposed Regulations Under Internal Revenue Code Section 2704
    - *Iowa Academy of Trust and Estate Counsel (statewide webinar)*
- Iowa-Specific Laws Relevant to Charitable Planning
    - *Mid Iowa Planned Giving Council Annual Fall Conference (Ankeny, IA)*
- Estate Planning for Farm Families and Implications of Proposed 2704 Regulations
    - *University of Iowa Law School's Annual Probate and Trust Seminar (Iowa City, IA)*
- Permanent Land Protection (Conservation Easements, Estate Gifts, and Other Strategies)
    - *Iowa Natural Heritage Foundation's Conservation Legacy Opportunities Seminar (Des Moines, IA)*

- New Proposed Regulations Under Section 2704 and Implications for Valuation Discounts in Estate Planning
    - *Planning for the Best Seminar (co-sponsored by University of Iowa Foundation and Johnson County Community Foundation with additional co-sponsors RSM and SPMB) (Iowa City, IA)*

To view Paul's archived presentations, click here.

News & Events

2026

- Paul Morf Recognized by Best Lawyers® as 2027 "Lawyer of the Year" for Tax Law and Trusts and Estates
- Paul Morf Recognized in 2026 Chambers High Net Worth Guide
- Attorney Paul Morf Elected to Board of Directors of The Hall-Perrine Foundation
- Paul Morf Included in Best Lawyers in America® 2026

Archive

- Paul Morf Listed on Top 10: Iowa Super Lawyers List
- Paul Morf Listed in 2025 Great Plains Super Lawyers
- Paul Morf Appointed to the Linn County Conservation Board
- Paul Morf Included in Best Lawyers in America® 2025
- Paul Morf Included in Chambers USA High Net Worth 2024
- Paul Morf Recognized by Best Lawyers® as 2024 "Lawyer of the Year" for Business Organizations (Including LLCs and Partnerships)
- Paul Morf Listed in 2024 Great Plains Super Lawyers
- Paul Morf Ranked In Chambers High Net Worth for 7th Consecutive Year
- Paul Morf to Present at ISU Foundation Professional Advisor Conference
- Paul Morf Included in Best Lawyers in America® 2024
- Paul Morf Listed in 2023 Great Plains Super Lawyers
- Paul Morf Recognized by Best Lawyers® as 2023 "Lawyer of the Year" for Trusts and Estates
- Paul Morf Included in Best Lawyers in America® 2023
- Paul Morf Listed in 2022 Great Plains Super Lawyers
- Paul Morf Ranked In Chambers High Net Worth for 6th Consecutive Year
- Paul Morf Offers Training for American Society of Farm Managers and Rural Appraisers
- Paul Morf and Nicolas AbouAssaly Assist with the Sale of Garst Family Farmland Totaling $19.3 Million
- Best Lawyers® 2022
- Paul Morf Listed in Chambers High Net Worth for 5th Year
- Best Lawyers In America Recognizes 37 SPMB Attorneys
- Paul Morf and Scott Bogguss Listed as Advisors in Chambers HNW 2020