



Suzanne R. Galyardt

Associate | Columbus Office

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Ms. Galyardt is an associate in the Vorys Columbus office and a member of the probate and tax group. Her practice includes estate planning, estate and trust administration, representation of tax-exempt organizations and qualifying them with the Internal Revenue Service.

Ms. Galyardt is a member of the Ohio State Bar Association, the Columbus Bar Association and the Central Ohio Estate Planning Council.

Ms. Galyardt has instructed continuing legal education courses on tax-exempt organizations and estate planning.

Ms. Galyardt received her J.D. with honors from The Ohio State University Michael E. Moritz College of Law where she was a Public Service Fellow. She attended the summer law program at the University of Oxford in England. Ms. Galyardt received her B.S.B.A. *summa cum laude* from The Ohio State University.

Practice Areas

Taxation

Trusts, Estates, and Wealth Transfer

Education

The Ohio State University,
Michael E. Moritz College of Law,
J.D., 2005, with Honors

The Ohio State University,
B.S.B.A., 2002, *summa cum laude*

Publications

Estate Planning Alert: Federal Gift, Estate and Generation-Skipping Transfer ("GST") Tax Changes Arising From the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 ("TRA 2010")

Estate Tax Alert

Professional and Community Activities

The Columbus Foundation Professional Council, Member, 2010

The Catholic Foundation Professional Advisors Group, 2010

Ohio State Bar Association, Estate Planning, Trust and Probate Section, 2005-present

Columbus Bar Association, Estate and Gift Tax and Probate Court Committees, 2008-present

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Central Ohio Estate Planning Council, 2008-present

Green Lawn Cemetery and Green Lawn Cemetery Foundation, Inc.,
Secretary, 2007-present

Nationwide Children's Hospital, Admitting Gift Cart Volunteer, 2008-present

Estate Planning for First Responders Volunteer, 2008

Honors and Awards

Public Service Fellow, The Ohio State University Michael E. Moritz College
of Law, 2005

Events

Federal Estate and Gift Tax Update

Bar and Court Admissions

Ohio