

## Services

### Trusts, Estates and Wealth Transfer

#### Practice Contact

Mark E. Vannatta

#### Attorneys

Kent A. Britt

Philip F. Downey

Bailey R. Drexler

Bryan H. Falk

Victor J. Ferguson

John F. Furniss III

Thomas H. Fusonie

Suzanne R. Galyardt

David A. Groenke

Christopher A. LaRocco

Caitlyn E. Martin

Karen M. Moore

Emily S. Pan

Michael A. Petrecca

Michael G. Schwartz

Steven L. Smiseck

Emily E. St. Cyr

Elizabeth E.W. Weinewuth

#### Related Industries

Tax-Exempt Organizations

Our lawyers provide counsel to individuals, families and fiduciaries on all aspects of the transfer and preservation of wealth. We plan and prepare for the future transfer of wealth, we carry out and administer our clients' intentions as set forth in their estate plans, and we represent our clients in litigation to preserve and protect their interests.

Our clients include high-net worth individuals, young families just beginning to plan for the future, individual and corporate fiduciaries, and all types of charitable entities and foundations. Each client's situation is unique, and each client has different goals and objectives. Our lawyers have the knowledge and experience necessary to identify and fulfill the needs of each client.

### National Recognition

Vorys' trusts, estates and wealth transfer practice is pleased to have received a **Band 1 ranking, the highest honor, in the *High Net Worth Guide* publication of Chambers and Partner for several years in a row**, including in the most recent, 2022 edition. Several of the firm's attorneys were also recognized.

Vorys has also been recognized in the 2022 *U.S. News – Best Lawyers*® “**Best Law Firms**” list in Trusts & Estates Law, both nationally and in Ohio.

Several Vorys attorneys are also members (fellows) of, and have held various leadership positions with, the prestigious **American College of Trust & Estate Counsel** (ACTEC). To qualify for ACTEC membership, a lawyer must have at least 10 years of experience in the area; individuals are elected to become a fellow based on their outstanding reputation, exceptional skill and substantial contributions to the field.

### What We Do

#### Estate Planning

Vorys provides a full range of estate planning and lifetime giving services designed to achieve the personal, economic and tax planning goals of our clients. Our lawyers often work collaboratively with our

clients' accountants, financial planners, investment advisors and life insurance professionals.

Our basic estate planning services include preparing wills, revocable trusts, financial powers of attorney, health care powers of attorney and living wills. We coordinate the dispositive terms of these estate planning documents with our clients' asset ownership and beneficiary designations to achieve our clients' goals and objectives.

Our advanced estate planning services include developing and implementing documents and plans that minimize the payment of gift, estate and generation-skipping transfer taxes. Our lawyers have considerable knowledge and experience with sophisticated wealth transfer tools. For example, our lawyers routinely use qualified personal residence trusts (QPRT), irrevocable life insurance trusts (ILIT), intentionally defective grantor trusts (IDGT), grantor retained annuity trusts (GRAT), spousal lifetime access trusts (SLAT), asset protection trusts, family limited partnerships (FLP), family limited liability companies (FLLC) and dynasty trusts or generation-skipping trusts. Our lawyers also specialize in succession planning for owners of closely held businesses, including the preparation of shareholder and buy-sell agreements.

Our charitable estate planning involves all types of charitable vehicles and transfers. We regularly advise clients with respect to the creation of and transfer of assets to charitable remainder trusts (CRAT or CRUT), charitable lead trusts (CLAT or CLUT), charitable gift annuities, donor-advised funds, supporting organizations and private foundations.

### Probate and Trust Administration

Our lawyers and estate accountants have extensive experience in the representation of fiduciaries (including executors, administrators, personal representatives and trustees) and beneficiaries of estates, trusts and guardianships. Our services include preparing and filing all types of probate documents, including inventories and accountings, preparing and filing federal and state estate tax returns and federal and state income tax returns for estates, trusts and beneficiaries, and making final distributions to beneficiaries.

### Family Office Legal Services

Vorys provides a full range of estate planning, asset protection planning and lifetime giving services designed to achieve the personal, economic and tax planning goals of our clients. Our family office clients typically require advanced estate planning, including developing and implementing documents and plans that minimize the payment of gift, estate and generation-skipping transfer taxes. Our lawyers have years of experience and considerable knowledge involving the use of qualified personal residence trusts (QPRTs), irrevocable life insurance trusts (ILITs), intentionally defective grantor trusts (IDGTs), grantor retained annuity trusts (GRATs), spousal lifetime access trusts (SLAT), asset protection trusts, family limited partnerships (FLPs), family limited liability companies (FLLCs) and dynasty or generation-skipping trusts (GSTs).

We also provide a number of other legal services to family offices. To learn more, [click here](#).

## News

[News, 11.3.2022](#)

Vorys Receives 69 Tier One Rankings on 2023 *U.S. News – Best Lawyers* "Best Law Firms" List

[News, 8.18.2022](#)

115 Vorys Attorneys Named to the 29th Edition of The Best Lawyers in America® List; 33 Vorys Attorneys Named to Best Lawyers: Ones to Watch in America List

[News, 7.12.2022](#)

Falk Named to the Leadership Cleveland Class of 2023

[6.29.2022](#)

59 Vorys Attorneys Included in 2022 *Columbus CEO's Best Lawyers*

[News, 11.4.2021](#)

Vorys Receives 81 Tier One Rankings on 2022 *U.S. News – Best Lawyers* "Best Law Firms" List

[News, 10.12.2021](#)

Experienced Business Tax and Wealth Transfer Attorney Michael Petrecca Joins Vorys

[News, 8.19.2021](#)

116 Vorys Attorneys Named to 2022 *Best Lawyers in America* List; 34 Vorys Attorneys Named to *Best Lawyers'* "Ones to Watch" List

[News, 8.19.2021](#)

Ten Vorys Attorneys Selected by Their Peers as "Lawyers of the Year"

[News, 1.5.2021](#)

Vorys Elevates Nine to Partner

[News, 11.5.2020](#)

Vorys Receives 68 Tier One Rankings on 2021 *U.S. News – Best Lawyers* "Best Law Firms" List

[News, 8.20.2020](#)

112 Vorys Attorneys Named to 2021 *Best Lawyers in America* List; 26 Vorys Attorneys Named to Best Lawyers' Inaugural "Ones to Watch" List

[News, 7.20.2020](#)

Vorys Trusts, Estates and Wealth Transfer Practice and Attorneys Honored in Chambers and Partners 2020 High Net Worth Guide

[News, 1.1.2020](#)

Weinewuth Featured in Probate Law Journal of Ohio for Update on Notarial Certificate Requirements Following Notary Modernization Act

News, 12.9.2019

Thirty-Nine Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 11.7.2019

Vorys Receives 66 Tier One Rankings on 2020 U.S. News – Best Lawyers “Best Law Firms” List

News, 10.1.2019

Pan Selected as one of Cincinnati Business Courier’s 2019 40 Under 40 Honorees

News, 8.5.2019

Trust and Estate, Vorys Attorneys Honored in Chambers & Partners 2019 *High Net Worth Guide*

News, 3.4.2019

Pan Named Vice Managing Partner of Vorys' Cincinnati Office

News, 11.1.2018

Vorys Receives 77 Tier One Rankings on 2019 U.S. News – Best Lawyers "Best Law Firms" List

News, 8.15.2018

More Than 100 Vorys Attorneys Named to 2019 Best Lawyers in America® List

News, 7.23.2018

Trust and Estate Practice, Vorys Attorneys Honored in Chambers & Partners 2018 *High Net Worth Guide*

News, 12.5.2017

56 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 11.27.2017

Pan Inducted into the American College of Trust and Estate Counsel

News, 10.31.2017

Vorys Receives 70 Tier One Rankings on 2018 U.S. News – Best Lawyers "Best Law Firms" List

News, 10.26.2017

Vorys Adds Two Experienced Attorneys to Trusts, Estates and Wealth Transfer Team

News, 9.15.2017

Vorys Included in 2017 edition of *Chambers High Net Worth Guide*

News, 8.17.2017

Twenty Vorys Attorneys Named 2018 Lawyers of the Year by Best Lawyers

News, 8.17.2017

More Than 100 Vorys Attorneys Named to 2018 The Best Lawyers in America® List

News, 3.28.2017

54 Vorys Attorneys Named on *Columbus CEO's "Top Lawyers" List*

[News, 12.2.2016](#)

58 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.2.2016](#)

Galyardt Joins Vorys as Of Counsel

[News, 11.1.2016](#)

Vorys Receives 71 Tier One Rankings on 2017 U.S. News- Best Lawyers "Best Law Firms" List

[News, 10.27.2016](#)

Ferguson Admitted to American College of Trust and Estate Counsel

[News, 8.19.2016](#)

Vorys Included in First Edition of *Chambers High Net Worth* Guide

[News, 8.15.2016](#)

More Than 100 Vorys Attorneys Named to 2017 The Best Lawyers in America® List

[News, 12.2.2015](#)

More Than 60 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.2.2015](#)

Vorys Receives 67 Tier One Rankings on 2016 U.S. News- Best Lawyers "Best Law Firms" List

[News, 8.17.2015](#)

Sixteen Vorys Attorneys Named 2016 Lawyers of the Year by Best Lawyers

[News, 8.17.2015](#)

More Than 100 Vorys Attorneys Named to 2016 The Best Lawyers in America® List

[News, 6.16.2015](#)

Ferguson Quoted in *Columbus C.E.O.* Story Titled "Cleaning Hou\$e"

[News, 1.2.2015](#)

Vorys Elevates Five to Partner

[News, 12.5.2014](#)

Pan Quoted Throughout WCPO Story Titled "3 Reasons to Include Estate Planning in New Year's Resolutions"

[News, 12.3.2014](#)

More Than 70 Vorys Attorneys Included on 2015 Ohio Super Lawyers and Rising Stars List

[News, 11.3.2014](#)

Vorys Receives 63 Tier One Rankings on 2015 U.S. News - Best Lawyers "Best Law Firms" List

[News, 9.26.2014](#)

Vorys Attorneys Profiled in *LEAD Cincinnati* Magazine Story Titled "What's The State of Your Estate"

[News, 8.18.2014](#)

More Than 100 Vorys Attorneys Named to 2015 The Best Lawyers in America® List

[News, 1.10.2014](#)

Ferguson Quoted Throughout *Columbus C.E.O.* Story Titled "Charitable Legacies"

[News, 12.4.2013](#)

More Than 80 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 8.14.2013](#)

More Than 100 Vorys Attorneys Named to 2014 *The Best Lawyers in America*® List

[News, 12.17.2012](#)

Vorys Attorneys Recognized as 2013 Ohio Super Lawyers and Rising Stars

[News, 11.1.2012](#)

Vorys Receives 63 Tier One Rankings on 2013 *U.S. News - Best Lawyers* "Best Law Firms" List

[News, 8.23.2012](#)

126 Vorys Attorneys included in the 2013 *The Best Lawyers in America*® List

[News, 12.16.2011](#)

75 Vorys Attorneys Recognized as 2012 Ohio Super Lawyers and Rising Stars

[News, 9.6.2011](#)

More than 100 Vorys Attorneys named on 2012 The Best Lawyers in America® List

[News, 5.13.2011](#)

Inheritance: How to Handle a Million Dollar Windfall

[News, 3.17.2011](#)

72 Vorys Attorneys Recognized as 2011 Ohio Super Lawyers and Rising Stars

[News, 1.3.2011](#)

Vorys, Sater, Seymour and Pease LLP Welcomes New Associates

[News, 9.17.2010](#)

Vorys Ranks in 26 Categories in Inaugural U.S. News – Best Lawyers "Best Law Firms" List

[News, 8.30.2010](#)

Vorys Partner Named President of Board of Jewish Family Service

[News, 8.9.2010](#)

Vorys Ranked #1 Law Firm in Ohio on 2011 *Best Lawyers in America*® list

[News, 6.29.2010](#)

Vorys Partner Named President of Cincinnati Estate Planning Council

News, 12.22.2009

Nine Vorys Attorneys Selected As 2010 Leading Lawyers By *Cincy Magazine*

News, 12.22.2009

20 Vorys Attorneys Named Ohio Rising Stars

News, 12.22.2009

54 Vorys Attorneys Recognized as 2010 Ohio Super Lawyers

News, 11.9.2009

Vorys Partner Receives 2009 Adjunct Faculty Teaching Excellence Award

## Publications

Authored article, 11.9.2022

IRS Announces Increased Gift Tax Annual Exclusion and Gift, Estate and GST Tax Exemption for 2023

Authored article, 5.4.2022

Unsure About Secure: Proposed Regulations Significantly Change Assumptions About Administration of Inherited IRAs Following Secure Act

Authored article, 9.28.2021

The Potential Changes to Estate and Gift Tax Exemption, Grantor Trust Rules and Valuation Discounts

Authored article, 8.30.2021

How to Prepare For Future (Or Past) Tax Law Changes

Authored article, 4.26.2021

Succession Planning For Family-Owned and Closely Held Businesses: Keeping Your Family Protected

Authored article, 10.27.2020

Here Today, Gone in 2026 – Or Maybe 2021! - Planning to Use Estate, Gift and GST Tax Exemptions in 2020

Authored article, *Probate Law Journal of Ohio*, 8.2020

Emergency Legislation To Facilitate Execution Of Estate Planning Documents: Efforts Are On-Going

Authored article, *Probate Law Journal of Ohio*, 8.2020

2020 Probate Omnibus Bill (H.B.464) Attracts Additional Proposals

Authored article, *Probate Law Journal of Ohio*, 8.2020

Estate Planning Adventures During COVID-19

Authored article, 8.2020

Back To Basics: How Your Client Holds Title To Real Estate Makes A Difference

*Authored article, [Probate Law Journal of Ohio](#), 6.12.2020*

Adventures Of An Online Notary: One Lawyer's Quest For Mastery In The Early Days Of The COVID-19 Pandemic

*Authored article, 6.2.2020*

Planning For the Succession of the Family Vacation Home

*Authored article, 5.6.2020*

Don't Forget These Important Legal Documents for Your College-Bound Child

*Authored article, 4.13.2020*

IRS Postpones Due Date for Filing and Payment of Federal Estate (and Generation-Skipping Transfer) Taxes, Expands Extension of Other Filing Deadlines

*Authored article, 4.3.2020*

IRS Postpones Due Date for Filing of Gift Tax and Estate and Trust Income Tax Returns and for Payment of Tax

*Authored article, 4.3.2020*

Stock Market Downturn, Low Interest Rates Provide Perfect Opportunity For GRATs

*Authored article, 1.27.2020*

The SECURE Act: What Plan Participants and Beneficiaries Must Know

*Authored article, 11.22.2019*

Extremely Low Section 7520 Rate Provides Unique Tax Planning Opportunities

*Authored article, 6.3.2019*

School's Out – But Only For The Summer!: How To Minimize Taxes When Funding Education Expenses

*Authored article, 4.16.2019*

Silent Trusts: Informing Beneficiaries of Wealth Access at the Appropriate Time

*Authored article, 2.28.2019*

Online Notaries and Beyond: An Update on Ohio's Notary Public Modernization Act

*Authored article, 1.22.2019*

Updating Your Estate Plan – It's More Than Just Document Preparation

*Authored article, 12.20.2018*

No Clawback - A Holiday Gift From The IRS

*Authored article, 11.15.2018*

Charitable Strategies Remain for Tax-Minded Donors

*Authored article, Fall 2018*

New Ohio Legislation Impacting Trusts and Estates Expected Before Year-End



Authored article, Fall 2018

What You Should Know About the Laws Surrounding Electronic Signatures

Authored article, 11.12.2018

Changes in Tax Planning Priorities in Light of Increases in Federal Estate Tax Exemption

Authored article, *Probate Law Journal of Ohio*, 10.31.2018

Online Notaries Are Coming (And Why You Should Care)

Authored article, 10.1.2018

What You Should Know About the Laws Surrounding Electronic Signatures

Authored article, *Ohio Farmer*, 8.1.2018

Considerations When Faced With Eminent Domain

Authored article, 6.18.2018

The Perils of Relying Solely on Beneficiary Designations to Transfer Assets

Authored article, *Probate Law Journal Of Ohio*, May/June 2018

Follow The Money: Must Decedent Or Co-Maker Pay The Estate Debt? Or: Is there an Accommodation Party In The House?

Authored article, 4.16.2018

Carried Interests and Investment Management Fees: Certain Tax Reform Changes for Fund Managers

Authored article, 1.29.2018

Happy New Year – It's Time to Review Your Estate Plan

Client alert, 1.22.2018

*Client Alert:* End of Year Roundup: Ohio Courts Provide Important Practice Pointers for Trust and Estate Professionals and Practitioners

Authored article, 1.18.2018

Vorys Joins World's Largest Family Office Network

Authored article, 12.28.2017

New Tax Law Affects Many Estate Plans

Authored article, 11.20.2017

Recent Case Increases Uncertainty for Surviving Spouses

Authored article, 11.9.2017

The Family Office

Authored article, *Ohio Probate Law Journal*, 11.1.2017

The Conflicts Conflict: Representing Fiduciaries (Not the Estate?) after *Cincinnati Bar Association v. Robertson*

Authored article, 10.12.2017

My Estate Plan Is Complete – What Next?

Client alert, 10.3.2017

Case Note: *A. Bogar v. Mark Baker, et al.*: When Language Is Ambiguous, Don't Forget the Testator's Intent

Client alert, 8.24.2017

Client Alert: *Dueck v. The Clifton Club Company, et al.* - Ohio's Eighth District Court of Appeals Recognizes Fiduciary Exception to the Attorney-Client Privilege

Authored article, 8.21.2017

Ohio Court of Appeals Rules That a Beneficiary's Interest in an Irrevocable Trust Is Not Subject to Equitable Division in a Divorce

Client alert, 8.7.2017

Case Note: *In re Estate of Kiefer & Poston v. Shelby-Love*: Two New Court of Appeals Decisions Reaffirm the High Bar to Establish Undue Influence

Client alert, 7.20.2017

Case Note: *In re Estate of von Meyer*: Ohio Court Reluctant to Remove Fiduciary

Authored article, 7.6.2017

Ohio Private Trust Companies - A New Option for High Net Worth Families

Authored article, *Ohio Probate Law Journal*, 7.1.2017

To Engage or Not to Engage? Conflicts Analysis in Estate and Trust Administration

Client alert, 6.1.2017

Client Alert: *Young v. Bellamy*: Ohio Court of Appeals Affirms Summary Judgment in Will Contest, Confirms High Bar to Overturn a Will on Undue Influence or Lack of Testamentary Capacity Grounds

Authored article, 5.31.2017

Ohio House Bill 432 and its Impacts

Authored article, Spring 2017

*Wilson v. Lawrence*: Ohio Supreme Court Upholds Strict Interpretation of Statute Governing Presentment of Claims Against Estates; Rejects Argument of Substantial Compliance

Client alert, 4.28.2017

Client Alert: *McHenry v. McHenry*: Ohio Fifth Appellate District Rejects Rule of Proportionality for Attorney Fee Awards in Trust Cases; Upholds Award of Appellate Attorneys' Fees

Client alert, 3.14.2017

Client Alert: *Zook v. JPMorgan Chase Bank*: Tenth District Rules that Trust Beneficiary Carries the Burden of Proving that a Trustee Release is Invalid

Authored article, *Cincinnati Business Courier*, 2.23.2017

Tax Tips: Maximize Your Donations

Authored article, 1.12.2017

Potential Tax Law Changes Could Present Rare Estate Planning Opportunities

Authored article, 12.6.2016

Choosing a Trustee, Who Can You Trust?

Authored article, *Probate Law Journal of Ohio*, 11.1.2016

Fixing Broken Trusts by Court Modification - From the Trustee's Perspective

Authored article, 10.6.2016

Using IRA Charitable Rollovers to Make Gifts to Charities

Authored article, *Probate Law Journal of Ohio*, 9.1.2016

Fixing Broken Trusts by Decanting - From the Trustee's Perspective

Published in the *Probate Law Journal of Ohio* (Volume 26, Issue 6)

Authored article, *Legacy*, 7.18.2016

Estate Planning and Digital Assets

Authored article, *Probate Law Journal of Ohio*, 7.1.2016

Fixing Broken Trusts by Agreement - From the Trustee's Perspective

Client alert, 6.6.2016

*Client Alert: Gehrke v. Senkiw*: Ohio Appellate Court Decision May Shorten Time to Contest the Validity of Revocable Trusts

Authored article, *Cleveland Metropolitan Bar Journal*, 6.2016

No Contest Clauses in Ohio

Authored article, *Legacy*, 5.16.2016

Helping Your Child Pack For College? Don't Forget The Legal Matters!

Authored article, *Legacy*, 3.21.2016

The Various Ways in Which Property Passes at Death

Authored article, 3.21.2016

The Various Ways in Which Property Passes at Death

Authored article, *Legacy*, 1.19.2016

Planning to Prevent a Challenge to an Estate Plan

Authored article, *Legacy*, 11.18.2015

Federal Transfer Tax Basics

Authored article, *Legacy*, 9.21.2015

Becoming a Nonresident of Ohio for Individual Income Tax Purposes

Authored article, *Legacy*, 7.16.2015

Estate Planning For Retirement Plan Assets

Authored article, *Legacy*, 5.18.2015

Planning for Blended Families

Authored article, *May/June 2015*

Keeping the (Potential) Disgruntled Beneficiary at Bay – the Current Effectiveness of “No Contest” Clauses in Ohio

Authored article, 3.17.2015

Non-Tax Reasons For Using Trusts

Authored article, 1.26.2015

It's a New Year – Time to Review Your Estate Plan

Authored article, 1.21.2015

Welcome to Legacy

Authored article, *Probate Law Journal of Ohio*, 11.1.2014

Trust Protectors: Does Ohio Law Leave More Questions Than Answers?

Client alert, 7.9.2014

*Client Alert:* Ohio Appellate Court Interprets OTC and UPOAA; Allows New Claim for Treble Damages by Vested Beneficiaries

Authored article, *The Bankers' Statement – Spring 2013, Spring 2013*

Recent Trial Victory Provides Important Guidance for Ohio Trustees

Authored article, *Probate Law Journal of Ohio*, March/April 2013

Important Guidance for Ohio Trustees: Newcomer V. National City Bank

Client alert, 3.18.2013

*Client Alert:* Have Your Cake and Eat It (Too)

Does the Adoption of the Ohio Legacy Trust Act Provide Increased Creditor Protection for Ohioans?

Client alert, 2.8.2013

*Client Alert:* Estate Planning Certainty

Authored article, 12.1.2010

Laches: Elements of the Defense and Practical Considerations

Client alert, 1.14.2010

*Estate Tax Alert*

Authored article, 11.1.2009

Keeping Arbitrations on Track

Authored article, *Columbus CEO*, 9.1.2009

"Depressed Stock Market Offers Unique Estate Planning Opportunities," *Columbus C.E.O. Magazine*

## Speaking Engagements

10.27.2020

Adventures of an Online Notary for the The Marvin R. Pliskin Advanced Probate and Estate Planning Seminar

8.31.2020

CBA Advanced Estate Planning Institute

8.31.2020

Perspectives in Postmortem Planning - Is a Grator's Intent Set in Stone? for the Cincinnati Bar Association

11.8.2019

Commercial Dockets Seminar

10.15.2019

Current Risk Issues Seminar

9.24.2019

What Can (and Can't) Be Done?: Best Practices for Trustees Who Suspect Incapacity of Settlor, Co-Trustee, or Beneficiary

9.23.2019

14TH Annual Estate Planning Seminar

9.13.2019

The Marvin R. Pliskin Advanced Probate and Estate Planning Seminar

1.31.2019

Top 10 Ohio Estate, Trust, and Probate Law Changes Coming in 2019

11.8.2018

Cleveland Metropolitan Bar Association 40th Annual Real Estate Law Institute

10.19.2018

Akron Bar Association Estate Planning, Probate and Elder Law Section Presentation

12.7.2017

Butler County Bar Association CLE Presentation

11.14.2017

27th Annual Basic Estate Planning and Probate Institute

9.22.2017

A Tangled Web: Conflicts of Interest in Trust Administration

Akron Bar Association's Trust and Estates Committee Meeting

8.25.2017

Ohio State Bar Association: All Ohio Forum Presentation

8.24.2017

2017 All Ohio Forum

4.21.2017

2017 Ohio Meeting of the American College of Trust and Estate Counsel

Hosted by the American College of Trust and Estate Counsel

3.10.2017

Dayton Bar Association Estate Planning, Trust and Probate Institute Presentation

7.7.2016

ALI-CLE Representing Estate and Trust Beneficiaries and Fiduciaries

6.22.2016

Basic of Estate Administration

Hosted by the Ohio State Bar Association

6.21.2016

Hot Topics for Estate Planners

Hosted by the Cleveland Metropolitan Bar Association's Estate Planning, Probate & Trust Law Section

6.9.2016

Toolkit for Broken Trusts

Hosted by Henry County Bar Association

4.27.2016

All-Ohio Legal Forum

4.6.2016

Toolkit for Broken Trusts

Hosted by the Dayton Bar Association

7.17.2015

18th Annual Advanced Course for Estate Planners, Litigators and Corporate Fiduciary Counsel

Hosted by ALI-CLE

6.26.2015

Basics of Estate Administration Seminar

Hosted by the Ohio State Bar Association

6.14.2015

Basics of Estate Administration Seminar

Hosted by the Ohio State Bar Association

5.8.2015

Newcomer v. National City Bank: Guidance for Ohio Trustees

Hosted by the Clinton County Bar Association

3.25.2015

Newcomer v. National City Bank: Guidance for Ohio Trustees

Hosted by the Catholic Foundation's Professional Advisors Group

2.27.2015

Cincinnati Bar Association's Advanced Estate Planning Institute

12.5.2014

Current Issues on Trust and Estates

Hosted by the Tuscarawas County Bar Association

8.7.2014

Ohio State Bar Association's Probate Law Update

7.24.2014

ALI-CLE Representing Estate and Trust Beneficiaries and Fiduciaries Conference

5.2.2014

Fiduciary Litigation Update

Ohio State Bar Association Annual Convention 2014

5.2.2014

Estate Planning, Trust and Probate Law Update

Ohio State Bar Association Annual Convention 2014

12.17.2013

The Probate Process from Start to Finish Seminar

Hosted by the National Business Institute

6.14.2013

Basics of Estate Administration

Hosted by the Ohio State Bar Association

4.30.2013

Best Ideas 2013

Hosted by the Cincinnati Estate Planning Council and the Greater Cincinnati Foundation

2.26.2013

Estate Planning and Probate Committee Meeting

Presented by the Cincinnati Bar Association

9.12.2012

Elder Law: Legal, Financial and Health Care Issues

Sterling Education Services

6.28.2012

Probate Law Update

Presented by the Ohio State Bar Association

6.22.2012

23rd Annual Conference on Wealth Transfer

Presented by the Ohio State Bar Association

2.10.2012

Advanced Estate Planning Institute

Presented by the Cincinnati Bar Association

5.5.2011

Ohio State Bar Association Annual Convention

Presented by the Ohio State Bar Association

3.15.2011

Federal Estate and Gift Tax Update

Presented by the Ohio State Bar Association



4.25.2009

2009 American College of Trust and Estate Counsel Ohio Seminar

## Trust and Estate Litigation

Vorys attorneys represent financial institutions, individuals, fiduciaries and beneficiaries in litigation relating to estates, trusts, and fiduciary relationships. Drawing on multiple disciplines, our experienced litigators work together with estate planners, tax attorneys and other professionals to resolve disputes.

Our lawyers persuasively present our clients' positions on the unique issues raised in will contests, disputes over trust construction and claims of fiduciary malfeasance. Our practice includes litigation in probate courts and other courts and agencies.

### Our fiduciary litigation experience includes:

- defense and prosecution of will contest actions, actions to prove or construe wills, and other litigation involving the validity and effect of wills
- actions to determine and enforce rights and obligations under declarations of trust and trust agreements
- litigation of fiduciary duty and other claims against trust or estate fiduciaries, including claims arising from alleged self-dealing, breach of trust, and conflicts of interest
- resolution of disputes involving the identification and valuation of trust or estate assets and the recovery of assets
- representation of clients in actions contesting or defending fiduciary accountings
- litigation of disputes arising from the gifts of assets or other transfers of assets prior to death
- presentation of claims on behalf of creditors of the estate and presentation of objections to creditor claims
- asserting competing claims of beneficiaries to life insurance benefits and other benefits payable on death
- resolution of disputes with the Internal Revenue Service and state tax authorities, with respect to estate, gift, generation-skipping transfer, and income tax liabilities, among other tax issues

### Representative matters include:

- obtained a multi-million dollar verdict against co-guardians who mismanaged and diverted guardianship account funds — the largest such verdict in the history of Franklin County
- in a will contest involving the largest claims in memory in Hamilton County, Vorys attorneys obtained a unanimous jury verdict on behalf of the individual named as executor and trustee of a charitable foundation, despite allegations of forgery and undue influence
- represented trust beneficiaries in successfully pursuing claims against a former trustee and attorney for using trust information on behalf of other parties to the detriment of the beneficiaries

- on behalf of the fiduciary and a major university named as beneficiary, Vorys lawyers obtained a defense verdict against claimants seeking to invalidate trust terms
- successfully represented clients against allegations involving claims of fraud, incapacity, and undue influence in the sale of stock in a closely held corporation shortly before the seller's death
- represented the executor of an estate in an action to nullify the decedent's transfer of significant assets to a nurse shortly before death
- defended a trustee against allegations that the fiduciary failed to obtain fair market value for a significant trust asset
- successfully represented beneficiaries in removing and replacing their trustee
- represented executors and beneficiaries in the defense of disgruntled beneficiaries' filing of exceptions to estate inventories
- pursued actions on behalf of estate fiduciaries for declaratory judgment and to quiet title to estate assets
- represented beneficiaries in preventing a fiduciary from seeking fee increases