



VICTOR J. FERGUSON

Partner [Columbus Office](#)

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Vic is a partner in the Vorys Columbus office and a member of the probate and tax group. He practices in the areas of estate planning, estate and trust administration, litigation involving estates and trusts, and representation of tax-exempt organizations.

Career highlights include:

- Extensive experience formulating and implementing estate plans designed to minimize estate taxes and most efficiently manage family wealth
- Counseling business owners, executives, physicians, professionals, and their families in designing comprehensive estate and business succession plans
- Serving as counsel to fiduciaries for a large number of estates, trusts, and guardianships
- Representing both beneficiaries and individual and corporate fiduciaries in a wide variety of litigation involving estates and trusts
- Organizing numerous nonprofit corporations and qualifying them for tax exempt status with the Internal Revenue Service
- Regularly counseling tax exempt organizations, including hospitals and hospital systems, private foundations, colleges, universities, community/charter schools, trade associations and social welfare organizations, regarding structuring mergers and reorganizations, qualification for tax exemption, joint ventures of nonprofit and for profit entities, nonprofit governance issues, compliance with private foundation rules, unrelated business income planning, fundraising programs, charitable solicitations, charitable sales promotions, for profit subsidiary planning, public charity qualification and use of supporting organizations

Vic received his J.D. *magna cum laude* from The University of Akron School of Law where he was the editor-in-chief of the *University of Akron Law Review* and the *University of Akron Tax Journal*. He received his B.A. from Wittenberg University in 1994.

Insights

"Unsure About Secure: Proposed Regulations Significantly Change Assumptions About Administration of Inherited IRAs Following Secure Act," May 4, 2022

"The Potential Changes to Estate and Gift Tax Exemption, Grantor Trust Rules and Valuation Discounts," September 28, 2021

"How to Prepare For Future (Or Past) Tax Law Changes," August 30, 2021

"Succession Planning For Family-Owned and Closely Held Businesses: Keeping Your Family Protected," April 26, 2021

PRACTICE AREAS

Litigation

Taxation

Trusts, Estates, and Wealth Transfer

INDUSTRIES

Tax-Exempt Organizations

Trade Associations

EDUCATION

The University of Akron School of Law, J.D., 1998, *magna cum laude*

University of Akron Law Review, Editor-in-Chief, 1997–1998
University of Akron Tax Journal, Editor-in-Chief, 1997–1998

Wittenberg University, B.A., 1994

BAR AND COURT ADMISSIONS

Ohio

U.S. District Court for the Southern District of Ohio

Admitted to practice law only in the states listed above.

VORYS

VICTOR J. FERGUSON

(Continued)

"Here Today, Gone in 2026 – Or Maybe 2021! - Planning to Use Estate, Gift and GST Tax Exemptions in 2020," October 27, 2020

"Planning For the Succession of the Family Vacation Home," June 2, 2020

"Don't Forget These Important Legal Documents for Your College-Bound Child," May 6, 2020

"*Foundations*: COVID 19: Various Relief Measures Enacted to Benefit Tax-Exempt Organizations," April 17, 2020

"IRS Postpones Due Date for Filing and Payment of Federal Estate (and Generation-Skipping Transfer) Taxes, Expands Extension of Other Filing Deadlines," April 13, 2020

"IRS Postpones Due Date for Filing of Gift Tax and Estate and Trust Income Tax Returns and for Payment of Tax," April 3, 2020

Professional and Community Activities

American College of Trust and Estate Counsel (ACTEC), Fellow

Ohio State Bar Association

Columbus Bar Association

The Columbus Foundation, Professional Council

Worthington Estate Planning Council

Leadership Columbus, 2010 Graduate

Honors and Awards

Columbus CEO, Top Lawyers in Columbus, 2015-2016

Ohio Super Lawyers Rising Stars, Estate Planning and Probate, 2005-2007

The Best Lawyers in America, Trust and Estates, 2018-2022

Events

Hot Topics for Estate Planners

June 21, 2016

2016 Probate Law Institute

May 17, 2016

Fundamentals of Estate Planning

March 10, 2015

VICTOR J. FERGUSON

(Continued)

John L. Sauter Estate Planning Seminar
November 14, 2014

Estate Planning, Trust and Probate Law Update
May 2, 2014

23rd Annual Conference on Wealth Transfer
June 22, 2012

Ohio State Bar Association Annual Convention
May 5, 2011