



## Trusts & Estates

Engaging an attorney to help protect and preserve wealth during your lifetime and provide for the appropriate distribution of assets after your death is an important and personal decision. Each person has different financial, family and philanthropic goals that need to be considered in the process.

The Trust and Estate attorneys at Foster Swift have the skill, knowledge and experience necessary to develop and implement an estate plan to achieve your objectives. Foster Swift's reputation for excellence in the area of Trusts and Estates has attracted clients to the firm for multiple generations.

Foster Swift's trust and estate attorneys have been recognized as exemplary. One member of our trust and estates group has been honored as one of the top 100 attorneys in Michigan. Two members of our trusts and estates group have been honored as *Best Lawyers* for the past 20 years or more and three have been elected to the prestigious American College of Trust and Estate Counsel. Foster Swift has also been named a Tier 1 firm in **Trust and Estates Law** in Lansing by *U.S. News – Best Lawyers®* "Best Law Firms" in 2016-2018, 2020 and 2023-2024.

The size and focus of the Trusts and Estates group provides clients access to practical, results-oriented counsel for virtually every kind of estate planning, trust and administration needed.

The range of services offered by Foster Swift's Trusts and Estates practice includes:

- Business Succession Planning
- Family Business Planning
- Charitable Planned Giving
- Estate Planning
- Gift Tax Planning
- Marital Agreements
- Medicaid & Elder Law Planning
- Trust & Estate Administration
- Trust & Estate Litigation

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### PRACTICE CONTACT(S)

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### ATTORNEYS

#### Shareholder

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### RELATED PRACTICES

Business Succession Planning  
Elder Law  
Estate Planning  
Trust & Estate Administration

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Families, family businesses, corporate and individual fiduciaries, trusts and individuals throughout Michigan rely on the members of the firm's Trusts and Estates Group, many for several generations.

Trust & Estate Litigation

Why? Because clients value the one-on-one time and personal attention our attorneys invest in getting to know their needs and vision.

Foster Swift has been named a Tier 1 firm in **Trusts & Estates Law** in Lansing by *U.S. News – Best Lawyers®* "Best Law Firms" in 2014, 2017, 2018, 2019 and 2021.

### **PUBLICATIONS & ALERTS**

Changes to Income Tax May Make for Favorable Roth IRA Conversions, *Foster Swift Trust & Estates Law News*, February 3, 2021

Decrease in Federal Gift and Estate Tax Exclusion Amount: No Time To Wait, *Foster Swift Trust & Estates Law News*, February 2, 2021

Charitable Planning and Gifting in the Biden Era, *Foster Swift Trust & Estates Law News*, January 30, 2021

MDHHS Revives Face Mask Requirement, Gathering Limits, and Bar Restrictions through Emergency Order, *Foster Swift Coronavirus Resource Page and Eblast*, October 5, 2020

Michigan Supreme Court Upends Governor Whitmer's Authority to Issue Executive Orders, *Foster Swift Eblast & Coronavirus Resource Page*, October 2, 2020

642(c) Pooled Income Funds: Unique Advantages to new Charitable Compensation Plans-Part One, *Foster Swift Business & Tax Law News*, October 9, 2018

Michigan Probate Litigation, *Institute for Continuing Legal Education (ICLE)*, October 15, 2017

Michigan Authorizes New Asset Protection Trusts, *Foster Swift Finance, Real Estate & Bankruptcy News*, February 7, 2017

How to Make Your Eventual Executor Less Stressed Out, *go60.us*, April 3, 2015

Intra-family Loans and IRS Interest Rate Rules, *go60.us Legal Ease Column*, January 2015

The 2012 Federal Estate And Gift Tax: Problem and Opportunity, *Foster Swift Estate Planning Insights*, Summer 2012



**NEWS**

Foster Swift Elects EC Officers for 2024, *Ingham County Legal News*, February 21, 2024

Foster Swift Swears in Four New Associates in Lansing, November 16, 2023

Foster Swift to Welcome Attorneys and Staff from Loomis Law Firm, *EIN Newswire*, November 7, 2023

Foster Swift Listed in "Best Law Firms" 2024, *Best Lawyers in America*, November 2, 2023

David & Vredenburg Named to Best Lawyers in America, *Best Lawyers in America*, August 17, 2023

Foster Swift Attorneys Named 2024 Best Lawyers in America, *Best Lawyers in America*, August 17, 2023

Four Lansing Attorneys Named Best Lawyers® 2024 "Lawyer of the Year", *Best Lawyers in America*, August 17, 2023

Estate Planning Attorney Rachael Kuilema Klein Joins Foster Swift, *Grand Rapids Legal News*, August 15, 2023

Foster Swift Elects Officers for 2023, *Ingham County Legal News*, February 15, 2023

Foster Swift Listed in "Best Law Firms" 2023, *Best Lawyers "Best Law Firms"*, November 3, 2022

Foster Swift Attorneys Named 2023 Best Lawyers in America®, *Best Lawyers in America*, August 18, 2022

Foster Swift Best Lawyers® 2023 "Ones to Watch", *Best Lawyers in America*, August 18, 2022

Two Attorneys Named Best Lawyers® 2023 "Lawyer of the Year", *Best Lawyers in America*, August 18, 2022

21 Attorneys Selected to 2022 Michigan Super Lawyers and "Rising Stars", *Michigan Super Lawyers*, August 12, 2022

New Rising Stars Listings in Super Lawyers 2022, *Michigan Super Lawyers*, August 12, 2022

What Happens When You Pass Before Your Pets?, *Global Newswire*, April 11, 2022

Foster Swift Elects EC Members for 2022, February 21, 2022

Foster Swift Elects Four Shareholders, January 10, 2022

Fedor and Genovich join Michigan State Bar Foundation Fellows, *Michigan State Bar Foundation*, November 11, 2021

Foster Swift Listed in "Best Law Firms" 2022, *Best Lawyers in America*, November 5, 2021

Foster Swift to Participate in Mansfield Rule Program Focused on Diversity in Leadership, September 14, 2021

Gibson Listed in 'Women in the Law' Class of 2021, *Michigan Lawyers Weekly*, August 22, 2021

Foster Swift Attorneys Named to 2022 Best Lawyers in America®, August 19, 2021

Foster Swift Best Lawyers® 2022 "Ones to Watch", August 19, 2021

Firm Welcomes New Chief Operating Officer, *Grand Rapids Business Journal*, July 29, 2021

Estate Planning: Answers to Essential Questions, *Automation Alley*, May 24, 2021

What Will Happen to a Pet When Its' Owner Dies?, *Automation Alley*, May 10, 2021

Foster Swift Attorneys Offer Advice for Those Interested in Law School, *Detroit Legal News*, April 29, 2021

Firm Elects EC Members and Practice Leaders in 2021, February 17, 2021



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Foster Swift Elects Six Shareholders in 2021, January 13, 2021

Foster Swift Listed in "Best Law Firms" 2021, *Best Lawyers*, November 5, 2020

Foster Swift Attorneys Named Best Lawyers® 2021 "Lawyer of the Year", August 20, 2020

Foster Swift Attorneys Named Best Lawyers® 2021 "Ones to Watch", August 20, 2020

Foster Swift Attorneys Named to 2021 Best Lawyers in America®, August 20, 2020

Foster Swift Welcomes Three Associates, November 14, 2019

Foster Swift Listed in Best Lawyers® "Best Law Firms" 2020, November 1, 2019

Collins and Smith Named to SBM Ag Law Council, *Foster Swift Agricultural Law News*, October 4, 2019

23 Attorneys Selected to 2019 Michigan Super Lawyers and "Rising Stars", *Automation Alley*, September 3, 2019

42 Foster Swift Attorneys Listed as Best Lawyers® 2020, August 15, 2019

Foster Swift Announces Women in Leadership, *Michigan Business Network*, June 5, 2019

Collins, DeLuca Named to ICBA's Top 5 under 35 Attorneys, *Lansing Regional Chamber*, March 22, 2019

Foster Swift Welcomes Five New Attorneys, November 16, 2018

Foster Swift Rated Tier 1 in 27 Practice Areas in Best Lawyers® "Best Law Firms", November 1, 2018

E-book Covers Estate Planning Essentials, October 31, 2018

31 Foster Swift Attorneys Selected to 2018 Michigan Super Lawyers and "Rising Stars" Lists, September 10, 2018

45 Foster Swift Attorneys Listed in Best Lawyers in America® 2019, August 15, 2018

Janssen Receives Community Foundation Philanthropy Award, *Michigan West Coast Chamber of Commerce*, June 6, 2018

Foster Swift Launches Elder Law Blog, May 23, 2018

Foster Swift Southfield Office Has Second Growth Spurt, September 18, 2017

30 Foster Swift Attorneys Selected to 2017 Michigan Super Lawyers and Rising Stars Lists, September 8, 2017

46 Foster Swift Attorneys Named to 2018 Best Lawyers in America®, August 21, 2017

44 Foster Swift Attorneys Named to 2016 Best Lawyers in America® Roster, August 21, 2015

Jonathan David awarded Honorable Mention in Michigan Bar Journal Short-Story Contest, August 3, 2015

Seven Foster Swift Attorneys named "Lawyer of the Year", April 9, 2013

Joeseph Viviano Joins Foster Swift as an Associate, December 27, 2012

21 Foster Swift Attorneys named to 2011 Michigan Super Lawyers; 4 named Michigan Rising Stars, September 12, 2011

Foster Swift's 2011 Best Lawyers, August 17, 2010

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## EVENTS

Attorney's Perspective – Probate Litigation, Guardianship, and Conservatorship, Get Your Affairs Together: The Nuts & Bolts, *Davis Dunning Bar Association*, February 4, 2023

Creating a Legacy & Maintaining Family Harmony with Effective Planning, *Foster Swift Legal Strategies for Women Leaders*, October 4, 2022

Model Trust Accounting 101, *62nd Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, June 16, 2022

Estate Planning Essentials for Agriculture, *Farm Bureau*, February 18, 2022

Your College-Bound Child and the Law, *Foster Swift 2nd Wednesday Morning Break*, August 11, 2021

District Court Civil Law Update, *Michigan Judicial Institute: Regional Judicial Seminar*, January 14, 2020

Apply 2020 Discovery Rules in Probate Litigation, *Institute for Continuing Legal Education (ICLE)*, January 9, 2020

Assets, Creditor Claims and Debt Considerations, *National Business Institute (NBI)*, August 19, 2019

Probate Process and Overview, *National Business Institute (NBI)*, August 19, 2019

Anatomy of a Trust, *59th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May 16, 2019

Trusts 101: Estate Planning for the Disabled, November 14, 2018

Foster Swift Attorneys Present Trusts Seminars, *National Business Institute (NBI)*, November 14 and 15, 2018

Trusts 101: Grantor Trusts and Ethics, *National Business Institute (NBI)*, November 14, 2018

ADMINISTERING THE ESTATE EFFECTIVELY and MAINTAINING AN ETHICAL BALANCE IN PROBATE PRACTICE, *Probate Process from Start to Finish (NBI)*, October 16, 2018

Nonprobate Transfers, *58th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May 17, 2018

Probate Process from Start to Finish, *National Business Institute*, May 4, 2018

Drafting Effective Joint Trusts, *Upper Michigan Legal Institute: State Bar of Michigan*, June 2016

How to Disinherit a Spouse or Child, *56th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, June 2016

Estate Planning in the Era of Portability and High Exclusion Amounts, *Ingham County Bar Association*, April 2016

Estate Planning in the Era of Portability and High Exclusion Amounts, *Institute for Continuing Legal Education*, November 2015

Estate Planning in the Era of Portability and High Exclusion Amounts, *Northeastern Michigan Estate Planning Council*, September 24, 2015

Wrapping Up Trust Administration, *55th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, June 2015

Farm Succession and Estate Planning, *Michigan Farm Bureau*, April 29, 2015



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Farm Succession and Estate Planning, *Michigan Farm Bureau*, January 27, 2015 & February 4, 2015

Court Rules You Must Know, *54th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, June 18, 2014

Michigan's Trust Decanting Rules, (co-presented with James P. Spica), *Web-Cast/On-Demand Seminar, Institute for Continuing Legal Education*, August 2013

Fundamentals of Funding Trusts, *53rd Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May/June 2013

Probate Settlements: Maximizing Results for your Client, (co-presented with Sheldon J. Stark), *52nd Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May/June 2012

Creative Planning Available Under the Michigan Trust Code, *51st Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May/June 2011

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