



## || Estate Planning

"Anyone may arrange his affairs so that his taxes shall be as low as possible," federal appeals court Judge Hand famously wrote in 1934. "[H]e is not bound to choose that pattern which best pays the treasury. There is not even a patriotic duty to increase one's taxes."

Proper estate planning does exactly what Judge Hand promises. It allows you to take personal control over your estate, determining how your assets are handled during your life and distributed after your death.

A sound estate plan eliminates unwanted government involvement and minimizes the potential for disputes among heirs and beneficiaries. In short, it provides peace of mind.

### **EXPERIENCE AS TRUSTED ADVISORS**

Foster Swift's estate planning attorneys have decades of experience drafting estate plans, including:

- Foundational Estate plans, consisting of a will, revocable trust, and powers of attorney for medical and financial decisions
- Estate Tax Planning Trusts
- Marital Deduction and Qualified Terminable Interest Property Trusts
- Irrevocable Life Insurance Trusts
- Grantor Retained Annuity Trusts
- Special Needs Trusts
- Charitable Trusts
- Pet Trusts
- Family LLC's , Intentionally Defective Irrevocable Trusts and other Gift Leveraging Tools
- Business Succession Planning
- Estate and Trust Administration

Each plan is tailored to the individual needs of our diverse clientele. This includes the young family just beginning their life together to the affluent, well-established business executive concerned with the succession of the family business.

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### **ATTORNEYS**

#### **Shareholder**

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### **RELATED PRACTICES**

Trust & Estate Administration

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Whether the estate is simple or complex, the goal of the estate plan is the same: to achieve personal and family objectives and to minimize tax liability.

Trust & Estate Litigation

**PUBLICATIONS & ALERTS**

2023 Legal and Regulatory Developments for Agribusinesses, *Foster Swift Agricultural Law News*, August 30, 2023

Using Low-Cost DIY Legal Services: Risks Far Outweigh Benefits, *Foster Swift Business & Tax Law News*, January 24, 2023

Your Initial Estate Planning Meeting: What to Keep in Mind, *Foster Swift Agricultural Law News*, November 10, 2021

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

Loss of Basis Step-Up at Death and Increase in Capital Gains Tax, *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

Remote Notarization and Witnessing Services Available, *Foster Swift Legal Update E-blast*, April 15, 2020

Understanding and Avoiding Post-Death Disputes, *Foster Swift Agricultural Law News*, January 30, 2019

When an Inheritance Gets Entangled in a Bankruptcy Proceeding, Smart Estate Planning Can Help, *Foster Swift Finance Real Estate & Bankruptcy Law News*, October 31, 2018

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

Legalease: Choosing Correct Power of Attorney for a "Control Freak", *West Michigan Plus*, March 28, 2016

So That's What Those Legal Terms Actually Mean, *go60.us*, July 2015

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

Estate Tax Trusts – Don't Disinherit a Surviving Spouse!, July 2013

OK to Disinherit a Child – Here’s How to Handle It, *go60.us Legal Ease Column*, September 2012

This Nephew Won’t Get What His Uncle Wants Him to Have, *go60.us Legal Ease Column*, August 2012

Why it Pays to be Proactive, *go60.us Legal Ease Column*, August 2012

Updating Your Estate Plans When Changes Happen, *go60.us Legal Ease Column*, July 2012

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

The Four Must-Have Estate Planning Instruments, *go60.us Legal Ease Column*, June 2012

Estate Planning for the Family Farm, *Foster Swift Agricultural Law Update*, September 2011

The Tax Relief Act of 2010:  
Impact on the Federal Estate, Gift, and GST Taxes, *Foster Swift Estate Planning Bulletin*, December 2010

Avoiding Conflict Over Tangible Personal Property, *Foster Swift Estate Planning Insights*, Fall 2010

Common Estate Planning Pitfalls, *Foster Swift Estate Planning Insights*, Fall 2010

Congressional Inaction: The Federal Estate Tax Update, *Foster Swift Estate Planning Insights*, Fall 2010

Chaos Created By the 2010 Repeal of the Federal Estate Tax & Generation Skipping Transfer Tax, *Foster Swift Estate Planning Bulletin*, January 2010

Michigan Trust Code Takes Effect April 1, 2010, *Foster Swift Estate Planning Insights*, Winter 2009

Recent Court of Appeals Case Highlights Importance of Estate Planning in Multiple Marriage Situations, *Foster Swift Estate Planning Insights*, Winter 2009

Roth IRA’s, Estate Planning, and the 2010 Conversion, *Foster Swift Estate Planning Insights*, Winter 2009

The 2009 Economy, No. 2: Tenancy by the Entirety Property - As An Asset Protection Device, *Foster Swift Estate & Business Planning Alert*, May 2009

2009 Changes in Estate and Gift Tax, *Foster Swift Health Care Law Report*, April 2009

Estate Planning Bulletin, October 2008

## **NEWS**

Be Proactive: Jumpstart Planning with Elder Law Month Resources, *Meltwater Newswire*, May 1, 2024

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

Preparing Women Business Leaders for 2024 Legal Challenges, *Meltwater Newswire*, February 20, 2024

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

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

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

17 Attorneys Selected to 2023 Michigan Super Lawyers and “Rising Stars”, *Michigan Super Lawyers*, August 11, 2023

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



Holiday Gatherings Offer Insight into Family Members' and Friends' Well-Being, *Global Newswire*, December 19, 2022

Litigators Rusek and Thomas Join Foster Swift, *Ingham County Legal News*, September 13, 2022

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

Don't Let Your Child Leave for College Without Signing Three Critical Documents, *Global Newswire*, August 2, 2022

Elder Law Month: Estate Planning Still Important to Seniors in Wake of COVID, *Global Newswire*, May 4, 2022

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

New Virtual Program Addresses Legal Strategies for Women Business Leaders, *Michigan Business Network*, March 28, 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

Van Regenmorter Gives Guidance on Estate Planning, *Community Foundation Holland/Zeeland Area*, October 22, 2021

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

16 Attorneys Selected to 2021 Michigan Super Lawyers and "Rising Stars", *Michigan Super Lawyers*, August 13, 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

Legal Resources for Seniors Key Benefit to Elder Law Month, *Automation Alley*, May 3, 2021

Tjapkes Joins Grand Rapids Office of Foster Swift, January 26, 2021

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

Resource Published to Help Organizations Link to Trending Legal Issues, *Foster Swift Business & Tax Law News*, November 17, 2020

Amanda Martin Joins Foster Swift, *Detroit Legal News*, September 30, 2020

18 Attorneys Selected to 2020 Michigan Super Lawyers and "Rising Stars", September 18, 2020

COVID-19 Creates Renewed Urgency for Elder Law Planning, May 1, 2020

Honor CU Welcomes Three New Associate Board Directors, *Honor Credit Union*, July 1, 2019

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

Firm Elects Executive Committee Members for 2019, *Michigan Lawyers Weekly*, March 7, 2019

Foster Swift Elects New Shareholders, *Lansing Regional Chamber*, January 21, 2019



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

Foster Swift Welcomes Krueger to the Firm, October 2, 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 Elects Executive Committee Members for 2018, February 13, 2018

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

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

Entrepreneur Institute of Mid-Michigan names Attorney Joel C. Farrar "Volunteer of the Year", June 11, 2015

Foster Swift Welcomes New Associate Erica Huddas, April 14, 2010

## **EVENTS**

Estate Planning Essentials for Agriculture, *2024 Take Root Farm Succession & Estate Planning Conference: Presented by Michigan Farm Bureau*, February 27, 2024

Hot Legal Topics in Ag for 2023, *AgroExpo 2023*, August 15, 2023

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

Large Farms and Multiple Operations—How do we structure our growing business?, *Farm Bureau*, February 18, 2022

Estate Planning Seminar, *Farm Bureau*, September 18, 2021

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

Spotlight on Elder Law: Attorney Matthew Fedor, *Business Innovators Magazine*, May 21, 2021

Michigan Executive Order 2020-41 Impacts On Notarization, *Michigan Business Network*, April 20, 2020

Succession Planning for the Family Farm, *Michigan Pork Producers Association*, February 20, 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

Digging into the Issues of Holding Real Estate in Trust, *59th Annual Probate & Estate Planning Institute*, May 2019

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



Estate and Succession Planning Essentials for Family Farms: Don't Procrastinate – Control the Future of Your Farm, *Great Lakes Crop Summit*, January 30, 2019

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

Step by Step Guide to Drafting Wills and Trusts, *National Business Institute (NBI)*, September 13, 2018

Panelist on the 2018 Entrepreneurs Forum, *Southeast Michigan Entrepreneurs Association, Southfield Area Chamber of Commerce*, May 18, 2018

Life-cycle of Your Business: Learning How to Avoid the Most Common Business Pitfalls, *Greater Farmington Area Chamber of Commerce*, May 10, 2018

Estate Planning 101, *Michigan Farm Bureau: 2018 Take Root Conference*, February 26, 2018

You're Just the Scrivener: How to Avoid Being a Witness in a Will or Trust Contest, *57th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May 2017

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

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

Estate Planning Presentation, *Rose Park Baptist Church*, October 18, 2014

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

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Estate and Succession Planning for Family-Owned Agri-Businesses, *Michigan Cattlemen's Association*, January 21, 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

Estate and Legacy Planning, *Ward Evangelical Presbyterian Church*, November 13, 2010

Estate Planning and Long Term Care, *Brookdale Senior Living*, March 16, 2010

Estate Planning for the Owner of a Closely Held Business, 1988

How to Use Family Partnerships in the Estate Plan, 1993

Estate and Retirement Planning, *Michigan Employee Retirement Systems*, November 1, 2009

Alzheimer's Disease: Legal and Financial Considerations, *Federal Reserve Bank of Chicago, Detroit Branch*, April 21, 2009

Current Issues You Need to Know for Estate & Financial Planning, *ICLE*, 1989

Post-Death Estate Planning Issues, *Financial Planning Association of Michigan*, June 2008

Undue Influence, *48th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May/June 2008

Types of Trusts, *Lorman Education Services*, January 31, 2008

Estate Planning: What Every Financial Planner Needs to Know, *The Centennial Group*, 2007

Trust Accounting, *Lorman Education Services*, June 2, 2006

Post-ERTA Estate Planning, *ICLE-Michigan Tax Institute*, 1982

Drafting an Estate Plan for an Estate Under \$5 Million, *Institute for Continuing Legal Education*, March 2005, April 2005, March 2006, June 2007, February 2008, February 2009, May 2010, June 2011, June 2012, June 2013, June 2014, October 2014, June 2015, June 2016, September 2017, March 2019

Planning Techniques for the Taxable Estate, *Institute for Continuing Legal Education (Funding Trust)*, December 2003-2009

Interesting Tidbits for Charities Receiving Contributions From a Donor Upon the Donor's Death, *Capital Area of Michigan Chapter of the National Society of Fund Raising Executives*, 1991

Postmortem Estate Planning: An Overview, *ICLE-Michigan Tax Institute*, 1980

Estate Planning for Owners of Closely-Held Business & Professional Practices, *ICLE*, 1985

How to Use Family Partnerships in the Estate Plan, *ICLE Annual Probate Estate Planning Seminar*, 1993

Planned Giving and Estate Planning That Can Work For You, *American Red Cross*, 1993

Understanding Recent Gift & Estate Tax Changes Critical to Estate Planning for Family Business, *ICLE 1990 Estate Planning Institute*, 1990

Planning for the Latter Stages of Life

Estate and Protected Individuals Code: Preview and Overview, *Michigan Bankers Association Seminar*, October 5, 1999

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Testimony on Senate Bill 290 (Estate Settlement Act), *Senate Judiciary Committee*, February 25, 1997

Estate Planning with Family Limited Partnerships and Limited Liability Companies, *Institute for Continuing Legal Education*, February and March 1995