



Hahn Loeser & Parks LLP

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PRIMARY PRACTICES

Trusts & Estates

Fiduciary Services & Trust Administration

Asset Protection Planning

Business Succession Planning

Estate Planning

Estate Settlement

Fiduciary Litigation

Retirement Planning

Taxation & Tax Controversy – Trusts & Estates

Arthur E. Gibbs III is a partner and National Co-Chair of Hahn Loeser's Estate Planning, Wealth Transfer & Preservation Section. Art is licensed to practice law in Ohio and Florida. Art is an Ohio State Bar Association Board Certified Specialist in Estate Planning, Trust and Probate Law and focuses on providing creative estate, tax and business planning advice to business owners and other wealthy individuals, as well as representing individuals, financial institutions, and non-profits in estate disputes.

Estate Planning and Estate Administration

Art's estate planning practice includes estate, gift, generation-skipping transfer, charitable, business succession, and family tax planning; drafting of wills, trust agreements, powers of attorney, and associated documents; education planning; and post-mortem tax planning.

Art handles all aspects of estate administration in order to assist a personal representative or trustee with, and provide advice regarding, settlement of an estate, including: probate administration; identification and transfers of probate assets; non-probate asset transfers and claims of beneficiaries of life insurance; annuities and retirement assets; disposition or distribution of real estate, household goods and personal effects; preparation of final individual income tax returns and fiduciary income tax returns for the estate and trust; preparation of federal estate and generation skipping tax returns and representation of the estate in any audit of the returns; and post-death planning to minimize estate, gift or income taxes or to address problems in the estate plan.

Closely Held Businesses

Art guides the owners of closely held businesses through the options and steps for a successful transition, including buy-sell agreements, stock transfer restriction agreements, buyouts, voting control arrangements, close corporation agreements, operating agreements for limited liability companies and spin-off discounted valuations.

Fiduciary Litigation

Art's fiduciary litigation practice includes beneficiary disputes over estate and trust administration, will contests and breach of fiduciary duty claims. His services include: prosecuting claims on behalf of the beneficiaries of trusts and wills; defending claims brought against trustees, administrators and executors; representing estates in tax controversy matters; representing parties in contested guardianships; and advising clients through the estate planning and administration process in order to avoid litigation among family members.

Life Insurance

Art has extensive experience advising on the role of life insurance in estate planning. He works closely with clients and their insurance advisors to determine the amount, duration, and type of insurance that best suits their needs.

He also works closely with them to implement irrevocable life insurance trusts to ensure the preservation of wealth for the next generation, and advises his clients on matters such as the exchange of life insurance policies, split dollar arrangements, and the role of life insurance to fund buy-sell agreements for closely-held businesses.

Florida Relocation

Art assists his clients with a number of issues involved with relocating to and establishing a permanent residence in Florida. His services include: advising as to establishing Florida domicile and terminating Ohio domicile, advising as to the potential Ohio tax consequences after establishing Florida domicile, advice with regard to Florida's homestead laws, assistance with the closing and settlement on the purchase of a residence in Florida, and the preparation and filing of a Florida Declaration of Domicile and related documents.

BAR ADMISSIONS

- State of Ohio, 1996
- Northern District of Ohio, U.S. Federal Court, 1997
- State of Florida, 2010

EDUCATION

- Case Western Reserve University School of Law, J.D., *cum laude*, 1996
- Fordham University, B.A. in Political Science, *cum laude*, 1991

AWARDS & HONORS

- The Best Lawyers in America®, Trusts & Estates, 2010-16, 2018-2025, Litigation – Trusts & Estates, 2010-16, 2018-2025, Tax Law, 2025; Cleveland Lawyer of the Year, Trusts and Estates, 2022
- Ohio Super Lawyers®, 2011-2023
- Ohio Rising Stars, Ohio Super Lawyers, 2009

PUBLICATIONS & SPEAKING ENGAGEMENTS

- Steps You Should Take to Establish Your Domicile in Florida
- Cutting Ties to Ohio
- The Benefits of Being Domiciled in Florida
- Marital Rights in Ohio
- Lorain County Bar Association: Marital Rights in Ohio
- Great Estates Program (Cuyahoga County)

MEMBERSHIPS & AFFILIATIONS

- Ohio State Bar Association, Trust and Probate Specialty Board Member, 2024 – present
- Attorneys for Family-Held Enterprises (AFHE), Member
- Estate Planning Council of Cleveland, Member, Board of Directors
- Estate Planning Institute of the Cleveland Metropolitan Bar Association, Past Chair; Member, Planning Committee
- National Association of Estate Planning Professionals
- Cleveland Metropolitan Bar Association, Member, Probate & Trust Law Section; 2023-24 Leadership Academy Class Established Cohort



- Lorain County Bar Association, Member

COMMUNITY INVOLVEMENT

- St. Ignatius Student Program, Past Member
- The Humanitarian Society of The United Way of Greater Cleveland, Past Member, Former Co-Chair
- The First Tee of Cleveland, Former Board Member and Committee Chair
- John Carroll University Entrepreneurs Association, Former Board Member, and Prior Programs Committee Chair
- Near West Center, West Side Ecumenical Ministry, Former Member of PAC