STEPHEN H. GARIEPY

PARTNER

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Stephen H. Gariepy is National Chair of Hahn Loeser's Estate Planning and Business Succession Group.

Steve focuses his practice on leading-edge estate planning techniques. His ability to design creative and comprehensive plans – and make them practical and understandable – has attracted clients nationwide from the ranks of Forbes 400, business owners, families and nonprofit organizations.

Steve regularly counsels owners of privately held companies and guides business owners through options for succession planning, leveraged gifting, tax-free sales, valuation discounting, shifting voting control and equity among active and non-active heirs, split-dollar and other insurance plans, incentive compensation, buy-sell agreements, stock transfer restrictions, business reorganizations, buyouts, tender offers, asset protection (domestic and offshore), dynasty trusts, legacy trusts, family offices, charitable trusts, and foundations. He places an emphasis on minimizing income tax, gift tax, estate tax and generation-skipping tax.

Steve is often called upon to resolve the difficult issues that arise in the dynamic relationships among family members and business owners. He also assists executors and trustees in the often complex role of estate and trust administration.

In addition, Steve has served as a software consultant for *BNA Estate & Gift Tax Planner*, the gold standard in estate planning software produced by the Bureau of National Affairs Inc.

Steve has received numerous awards for his efforts. These include being the first to receive The Best Lawyers in America Lawyer of the Year award for Cleveland Trusts and Estates. The selection was based on the highest peer ratings of other leading practitioners in his specialty for abilities, professionalism and integrity. His other awards include recognition in the The Best Lawyers in America for Closely Held Companies and Family Businesses Law, The Best Lawyers in America for Trusts and Estates, Ohio Super Lawyers for Estate Planning and Probate (Blue Ribbon Panelist), the Award of Merit from the Ohio Legal Center Institute, and the Distinguished Estate Planner of the Year Award from the Estate Planning Council of Cleveland. He is also AV® Preeminent Rated (the highest peer rankings for legal ability and ethics) by Martindale-Hubbell. In 2015, Steve was recognized by *Crain's Cleveland Business* as one of the "100 Most Connected" businesspeople in Northeast Ohio. Steve is also a fellow of the American College of Trust and Estate Counsel, and has served as a faculty member at its conferences.

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Publications & Speaking Engagements

- Presenter, "A Plandemic of Wealth Transfer Opportunities," Ohio State Bar Association's Annual Advanced Probate and Estate Planning Seminar.
- Author, *A Plandemic of Wealth Transfer Opportunities,* Cleveland Metropolitan Bar Journal and Thomson/West.
- Author, *New Tax Act Presents Planning Opportunities and Pitfalls*, Thomson/West.
- Author, *Debunking Eight Gift Tax Myths*, Cleveland Metropolitan Bar Journal and Thompson/West.
- Author, *Estate Planning Opportunities and Pitfalls*, Cleveland Metropolitan Bar Journal and Thomson/West.
- Author, *A Charitable Giving Toolbox*, Cleveland Metropolitan Bar Journal.
- Author, *A Safari Through the Land of Estate Tax Payments*, Thomson/West.
- Author, *Tax Planning Strategies for Credit Shelter Trusts*, CCH.
- Co-Author, *Taxation of Executive Compensation: Planning and Practice,* Matthew Bender & Co./LexisNexis.
- Co-Editor, *Current Legal Forms with Tax Analysis, Volumes 4&5, Estate Plans, Wills, Trusts & Charities*, Matthew Bender & Co./LexisNexis.
- Co-Editor, *Ohio Transaction Guide, Volume 4, Estate Planning, Wills and Trusts,* Matthew Bender & Co./LexisNexis.
- Author, *The Sun is Still Shining on the Parade of Planned Giving*, Cleveland Metropolitan Bar Journal.
- Author, *Making the Most of Split-Benefit Charitable Gifts,* Thomson/West and Lorman Publications.
- Author, Crain's Cleveland Business, Estate Planning Council Supplement.
- Author, *The Upside of Charitable Giving in a Downturned Economy*, Cleveland and Florida Bar Journals.
- Presenter, "Best Ideas I'm Willing to Share," American College of Trust and Estate Counsel.
- Presenter, "Strategic Wealth Transfer Planning Opportunities," Attorneys for Family-Held Enterprises Annual Conference, Chicago, Illinois.
- Presenter, "Repositioning a 5th Generation Family Business for Succession and Global Competitiveness," Attorneys for Family-Held Enterprises.
- Presenter, "The Clash Between Estate Planning and Commercial Real Estate Ownership," Cleveland Metropolitan Bar Association Real Estate Section.
- Presenter, "A Safari through the Land of Estate Tax Payments," Ohio and Florida Bar Associations.
- Presenter, "Zen and the Art of GRATs and Private Annuities," Attorneys for Family-Held Enterprises Annual Conference, Napa, California.
- Presenter, "Leveraged Intra-Family Transactions for Business Owners and Large Estates," Society of CPAs.
- Presenter, "Charitable Remainder Trusts," The Cleveland Museum of Art.
- Presenter, "Federal Wealth Transfer Taxation," Internal Revenue Service Conference.
- Presenter, "Ten Techniques for Successfully Transferring Your Business," Entrepreneurship Conference.
- Presenter, "Marital Deduction Planning," National Business Institute.
- Presenter, "Practical Planning with Split-Interest Charitable Gifts," 36th Annual Charitable Tax Seminar.
- Presenter, "Back to the Drawing Board-Rethinking Estate Plans," McCormack Advisors International/International Management Group (IMG).
- Presenter, "Leveraged Intra-Family Transactions for Business Owners and Wealthy Clients," Estate Planning Institute.
- Presenter, "Family Business Planning: Stock Redemptions, Family-Owned Business Deduction, and Closely-Held Business Estate Tax Deferral," Estate Planning Institute.
- Presenter, "Grantor Trusts, Private Annuities and Self-Canceling Installment Notes," American College of Trust and Estate Counsel.
- Presenter, "Creative Estate, Business and Charitable Planning," University Trustees and Major Donors Conference, San Diego, California.
- Presenter, "Estate and Succession Planning for Physicians".
- Presenter, "Hot Tips for Estate Planning with Marketable Securities and Closely-Held Businesses".
- Presenter, "The State of Estate Planning: What's Hot and Not," Estate Planning Council.
- Presenter, "A Brave New World of Estate Planning Opportunities and Pitfalls," Financial Planners Association.
- Presenter, "Nowhere is a Place: Planning Opportunities and Pitfalls Arising from the New Tax Act," Cleveland Metropolitan Bar Association Estate Planning Institute.
- Presenter, "The Fiscal Cliff: Charitable Tax Planning Strategies in Uncertain Economic Times," The Cleveland Foundation.
- Presenter, "The Sun is Still Shining on the Parade of Planned Giving," Ohio State Bar Association Annual Convention, Cleveland Bar Association Estate Planning Institute, and The Cleveland Museum of Art.
- Presenter, "Using Our Best Estate Planning Techniques before the Ball Drops," Estate Planning Council.
- Presenter, "Planning Opportunities and Pitfalls Arising Under the New Tax Act," Annual Estate Planning Institute of the Cleveland Metropolitan Bar Association.
- Presenter, "A Parade of Gifts that Keeps Giving," The Cleveland Museum of Art.
- Presenter, "What's Top of Mind In Charitable Planning," The Cleveland Foundation.

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Admissions
- State of Ohio; State of Florida; State of Arizona.
- U.S. District Court for the Northern District of Ohio; U.S. Tax Court.

Education
- The Ohio State University College of Law, J.D., *cum laude*.
- Case Western University, B.A., *magna cum laude*.

Memberships & Affiliations
- American College of Trust and Estate Counsel, Fellow; Faculty Member.
- Estate Planning Council of Cleveland, Past President; Program Chair; Monthly Developments Reporter.
- Cleveland Metropolitan Bar Association, Estate Planning Institute, Past Chair; Continuing Legal Education Committee; Faculty Member.
- Cleveland-Marshall Law School/IRS Conference on Federal Wealth Transfer Taxation, Faculty Member.
- Attorneys for Family Held Enterprises, Member and Faculty Member.
- Family Firm Institute, Member.
- National Business Institute, Faculty Member.
- Ohio State Bar Association, Sections on Probate and Trust Law and Corporations.
- The Florida Bar, Sections on Real Property, Probate and Trust Law and Tax Law.
- Arizona Bar, Section on Probate and Trust Law.

Awards & Distinctions
- *The Best Lawyers in America®*, Closely Held Companies and Family Businesses Law, 2017-2022 (Cleveland Lawyer of the Year, 2021).
- *The Best Lawyers in America®*, Trusts and Estates,2006-2022 (first-ever Cleveland Lawyer of the Year, 2011).
- *Distinguished Estate Planner of the Year,* The Estate Planning Council of Cleveland.
- *The Award of Merit,* The Ohio Legal Center Institute.
- *Ohio Super Lawyers®*, 2004-2021.
- *Chambers and Partners HNW Guide*, Private Wealth Law, 2018-21.
- AV Preeminent®, Martindale-Hubbell.
- OSBA Certified Specialist, Estate Planning, Trust & Probate Law.
- *"100 Most Connected" businesspeople in Northeast Ohio, Crain's Cleveland Business.*

Community Involvements
- Great Lakes Theater, Trustee.
- The Cleveland Museum of Art, Past Chair, Executive Committee; Planned Giving Council.
- Cleveland International Piano Competition, Board of Directors; Chair, Governance Committee; Executive Committee.
- The Cleveland Orchestra, Planned Giving Advisory Council.
- Case Western Reserve University, Estate Planning Advisory Council, Founding Member.
- The Holden Arboretum and Cleveland Botanical Garden, Member.
- Rock & Roll Hall of Fame and Museum, Rock Advisors, Founding Member.
- City Mission, Planned Giving Advisory Council, Founding Member.
- University Hospitals of Cleveland, Diamond Advisory Group.