



M. PATRICIA CULLER

PARTNER



Hahn Loeser & Parks LLP
200 Public Square, Suite 2800
Cleveland, Ohio 44114

p 216.274.2534 **f** 216.274.2530
e mpculler@hahnlaw.com

hahnlaw.com

M. Patricia Culler focuses her practice on wealth transfer and business succession planning, wills, trusts and estates, and tax. She has extensive experience in sophisticated estate planning, charitable gift planning, prenuptial agreements, estate settlement, trust administration and fiduciary litigation. She also works with clients on tax matters relating to trusts and estates, including income, gift, estate and generation-skipping taxes.

With more than 30 years of experience, Patricia's practice covers a full spectrum of services, from planning and drafting to trust and estate administration, and serves clients with moderate wealth as well as clients with ultra-high net worth, in excess of \$100 million. Her broad experience includes implementing complex plans involving multigenerational trusts, charitable trusts, grantor-retained annuity trusts, qualified personal residence trusts, installment sales to grantor trusts and other sophisticated planning techniques. She frequently assists clients in modifying existing trusts using trust decanting, private agreements and court-approved modifications.

In addition, Patricia represents fiduciaries and beneficiaries in trust and estate disputes and settlements, and represents clients before the IRS in estate and gift tax audits and private letter ruling requests. She also represents clients before the IRS Appeals Office and in the United States Tax Court in tax controversies, and supervises the preparation of federal estate tax returns for Hahn Loeser's Ohio offices.

Patricia is an OSBA Board Certified Specialist in Estate Planning, Trust & Probate Law and has participated in numerous state, local and national speaking engagements on trust and estate, tax and other related topics. She was also the principal author of Ohio's trust decanting statute, which was enacted in 2013.

Publications & Speaking Engagements

- Co-presenter, "Identifying Landmines and Minimizing Battle Scars in Conflicts Between Trustees and Beneficiaries," Cannon Financial Teleconference, March 2019.
- Panelist, Ohio Trust Decanting and Trust Modifications, Ohio ACTEC Meeting, April 2016.
- Speaker, I Get a Kick Out of You: Understanding and Avoiding Tax Penalties, American College of Trust and Estate Counsel 2016 Annual Meeting, March 2016.
- Speaker, Uncle Sam, the Silent Party at the Table: Tax Considerations in Fiduciary Dispute Settlements and Trust Modifications, Multiple Events, 2015.



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- Speaker, *Demystifying Decanting: Ohio's Proposed Statute*, Cleveland Metropolitan Bar Association, November 2013.
- Speaker, *Decanting: Refining a Vintage Trust*, American College of Trust and Estate Counsel Annual Meeting, Maui, HI, March 2013.
- Author, *Ohio's Rule Against Perpetuities and Opt-Out Statutes Gets A Nip and Tuck*, Probate Law Journal of Ohio, Volume 23, Issues 3, January/February 2013.
- Speaker, *Demystifying Decanting: What, Why, When, Where and How*, Ohio State Bar Association Marvin R. Pliskin Advanced Probate and Estate Planning Seminar, September 2012.
- Author, *Revising the RAP: Will Ohio Revised Code §2131.09 Be Amended Within Lives in Being Plus Twenty-One Years?* Probate Law Journal of Ohio, March/April 2012, Volume 22, Issue 4.
- Panelist, *Modification and Termination of Trusts, Updating the Ohio Trust Code*, Ohio State Bar Association, March 2012.
- Speaker, *Demystifying Decanting: From the Common Law to Ohio's New Statute*, Cincinnati Bar Association 29th Annual Advanced Estate Planning Institute, February 2012.
- Author, *Update on Trust Decanting and New Ohio Revised Code §5808.18*, Probate Law Journal of Ohio, January/February 2012, Volume 22, Issue 3.
- Speaker, *Demystifying Decanting: Ohio's Proposed Statute*, Ohio ACTEC Meeting, April 2010.
- Author, *Demystifying Decanting: Ohio's Proposed Statute*, Probate Law Journal of Ohio, January/February 2010.
- Speaker, *Demystifying Decanting: Ohio's Proposed Statute*, National City Bank (now part of PNC) "Topics for Troubled Times," December 2009.
- Speaker, *It May Not Be Broken, But It May Need Fixing—Changing the Irrevocable Trust*, American College of Trust and Estate Counsel, October 2009.
- Co-author, *Opting-Out From the Rule Against Perpetuities in Ohio: Nine Years Later*, Probate Law Journal of Ohio, January/February 2008, Volume 18, Issue 3.

Professional History

- Partner, Hahn Loeser & Parks LLP, 2008-present; Of Counsel, 1998-2008; Associate, 1993-98.
- Associate, Hermann, Cahn & Schneider, 1988-93.
- Associate, Squire, Sanders & Dempsey, 1985-88.
- OSBA Board Certified Specialist in Estate Planning, Trust and Probate Law.

Admissions

- State of Ohio, 1985.
- U.S. Tax Court, 2002.

Education

- Cleveland-Marshall College of Law, J.D., *summa cum laude*.
- University of Iowa, M.A., *summa cum laude*.
- University of Notre Dame, B.A. *summa cum laude*.

Memberships & Affiliations

- American College of Trust and Estate Counsel, Fellow and Past Regent; State Chair, Ohio, 2005-2010; Estate & Gift Tax Committee, State Laws Committee, Membership Selection Committee.
- OSBA Estate Planning, Trust & Probate Law Section Council, Council Member, 2002-present.
- Estate Planning Council of Cleveland, Member, 1986-present; Distinguished Estate Planner Award Committee, 2011-2015, Former Trustee.
- Ohio State Bar Association, Estate Planning, Trust & Probate Law Section, Member, 1985- present.
- Cleveland Metropolitan Bar Association, Estate Planning, Probate & Trust Law Section, Member, 1985-2015.
- OSBA Estate Planning Trust & Probate Specialization Board, Specialty Board Member, 2005-09.

Awards & Distinctions

- Distinguished Estate Planner of the Year, Estate Planning Council of Cleveland, 2010.
- *Chambers and Partners HNW Guide*, Band 1 in Private Wealth Law, 2016-21.
- *The Best Lawyers in America*®, Trusts and Estates, 2003-20, 2022; Litigation-Trusts and Estates, 2011-22; Cleveland Lawyer of the Year – Trusts and Estates, 2017; Cleveland Lawyer of the Year – Litigation-Trusts & Estates, 2014, 2016.
- *Ohio Super Lawyers*®, Estate Planning and Probate Law, 2004-21; Top 25 Women Cleveland, 2007-09, 2012-16, 2018-19, 2021; Top 50 Women Ohio, 2004-16, 2018-19, 2021; Top 50 Cleveland, 2004-09; 2012; Top 100 Ohio, 2004-08, 2010-12.
- Who's Who Legal, Private Client, 2014-15.
- AV Preeminent®, Martindale-Hubbell.

Community Involvement

- National Alliance on Mental Illness Greater Cleveland (NAMI): Former Member, Board of Directors; Past Secretary, NAMI Cuyahoga County.
- Notre Dame Club of Cleveland, Member.