

William J. McGraw, III
Attorney at Law
Troy, Ohio
Curriculum Vitae
December, 2013

LEGAL POSITIONS HELD:

Shareholder and President Dungan & LeFevre 1991 - Current
Shareholder and President, Dungan, McGraw & Kappers 1980 - 1991
Partner, Dungan & McGraw 1976 - 1980
Associate, J. Cameron Dungan 1973 - 1976

EDUCATION:

Ohio State University School of Law, J.D., 1973 cum laude
Ohio University, BBA 1970 cum laude

BAR ADMISSIONS:

State of Ohio 1973
U.S. District Court, Southern District of Ohio 1973

SELECTED PROFESSIONAL INVOLVEMENTS:

Bar Associations and Professional Organizations & Activities

Ohio State Bar Association 1973- Present

Certified Specialist in Estate Planning, Trust and Probate Law

Estate Planning, Trust and Probate Section, Board of Governors

Chair 2009-2011
Vice Chair 2007-2009
Secretary 2005-2007
Treasurer 2003-2005

Significant Committee Involvement

The Ohio Trust Code Joint Bankers/Bar Committee, Asset Protection and Legacy
Trust Committee and Trust Decanting Legislation Committee

Miami County Bar Association

President, 1985
Vice President 1984
Secretary-Treasurer 1974

Former Chair Probate Committee, Miami County Bar Association

Member, Countywide Municipal Court Committee

Professional Honors

Elected Fellow, American College of Trust and Estate Counsel, 2002

Ohio Super Lawyer, Cincinnati Magazine, 2004 – Present

Named Top 50 Dayton/Cincinnati Attorney
Named Top 100 Ohio Attorney

Elected Fellow, Ohio State Bar Foundation, 1992

Other Professional Activities

Provided testimony to Ohio House of Representatives Judiciary and Ethics Committee, in favor of the Ohio Asset Management Modernization Act (Asset Protection Trust Act) House Bill 479, May, 2012.

Provided testimony before the Ohio Senate Civil Justice Committee on Senate Bill 251, Omnibus Probate and Trust Legislation (includes Uniform Power of Attorney Act, Revisions to Anti-Lapse Statute, Fiduciary Duties with Respect to Life Insurance, Decanting of Trust Assets, Titling Assets in Trust Form, Restoring Tax Credit to Ohio Resident Trusts, May, 2012

Publications

Trust Drafting for Non-Tax Reasons, PROBATE LAW JOURNAL OF OHIO (January/February 2014)

Are the Contractual Terms and Conditions Governing How the Owner of an IRA Designates a Beneficiary Still Enforceable? (Co-Author James D. Brookshire) PROBATE LAW JOURNAL OF OHIO (September/October 2013)

A Brief Course in Abatement of Legacies: Short on Assets? Who Takes the Hit? PROBATE LAW JOURNAL OF OHIO (March/April 2013)

Lessons for Changing Beneficiaries on IRAs (Co-Author James D. Brookshire) PROBATE LAW JOURNAL OF OHIO (May/June 2012)

Ohio Trust Code Additional Form PROBATE LAW JOURNAL OF OHIO (January/February 2012)

UPDATING THE OHIO TRUST CODE, OHIO STATE BAR ASSOCIATION PUBLICATION Author of Chapter 8(a) Additional Forms for Use with the Ohio Trust Code (2012)

Going, Going, Gone! Ohio Estate Tax Repealed – What Do We Do Now? PROBATE LAW JOURNAL OF OHIO (July/August 2011)

Will the Ohio Sponge Tax Rise From the Ashes? PROBATE LAW JOURNAL OF OHIO (July/August 2010)

Nuggets and Nuances: Ohio Estate Tax Issues, Audits, Tax Apportionment and a Plea for Reform PROBATE LAW JOURNAL OF OHIO (September/October 2008)

OHIO TRUST CODE: PRACTICE TIPS AND FORMS, OHIO STATE BAR ASSOCIATION PUBLICATION Co-Author of Chapter 3, Establishment and Administration of Trust (2008)

Ohio Trust Code Office Practice and Forms Checklist PROBATE LAW JOURNAL OF OHIO (May/June 2007)

The Simmering Ohio Additional Estate Tax Issue PROBATE LAW JOURNAL OF OHIO (May/June 2007)

Ohio Trust Code Office Practice and Forms Checklist PROBATE LAW JOURNAL OF OHIO (November/December 2006)

Interest on Sponge Tax Refunds? ODT Says No PROBATE LAW JOURNAL OF OHIO (November/December 2005)

Ohio Additional Estate Tax: Legislative or Judicial Solution? PROBATE LAW JOURNAL OF OHIO (May/June 2004)

Ohio Probate Law Journal - A Practitioner's Road Map for Contesting the Ohio Additional Estate Tax PROBATE LAW JOURNAL OF OHIO (November/December 2003)

Continuing Decedent's Business After Death PROBATE LAW JOURNAL OF OHIO (May/June 2002)

Termination of Small Trusts PROBATE LAW JOURNAL OF OHIO (May/June 2002)

Selected Presentations for Continuing Legal Education Credit

September, 2013	Ohio State Bar Association CLE, Marvin Pliskin Annual Advanced Estate Planning Seminar, <i>“Trust Drafting for Non-Tax Purposes”</i>
May, 2013	Ohio State Bar Association Convention, Senior Lawyers Presentation – Masters of the Bar CLE <i>“What Attorneys Should Know About Estate and Trust Planning for Themselves and the Future of Their Law Practices”</i>
March, 2013	Darke County Bar Association <i>“Ohio Uniform Power of Attorney Act”</i>
October, 2012	Ohio State Bar Association <i>“The Ohio Uniform Power of Attorney Act”</i>
October, 2012	Edison Community College Foundation Estate Planning Seminar <i>“Ohio Legislative Update”</i>
March, 2012	Ohio State Bar Association CLE, Updating the Ohio Trust Code – Modification and Termination of Trusts Panel Discussion Topic <i>“Full Court Proceeding and Order”</i>
May, 2011	Ohio State Bar Association Convention – Masters at the Bar CLE <i>“What Attorneys Should Know About Estate and Trust Planning for Themselves and the Future of their Law Practices”</i>
June, 2008	Ohio State Bar Association (Satellite telecast to 8 locations in the state) – <i>“Ohio Trust Code Practice Tips and Form”</i>
May, 2008	Ohio State Bar Association Annual Convention <i>“Ohio Estate Tax Nuggets, Nuances and Planning Opportunities”</i>
November, 2007	Darke County Bar Association <i>“Ohio Trust Code Office Practice and Procedures”</i>
April, 2007	Miami County Bar Association <i>“Ohio Trust Code - Office Practice and Procedures”</i>
April, 2007	Ohio ACTEC Meeting Cincinnati, Ohio <i>“Ohio Trust Code Office Practice and Procedures”</i>
October, 2006	Cleveland Tax Institute <i>“Ohio Trust Code Office Practice and Forms Outline”</i>

August, 2006 Ohio State Bar Association, Cincinnati and Toledo, Ohio Trust Code Seminar “*Revocable Trusts*”

September, 2004 Ohio State Bar Association Marvin Pliskin Advanced Probate Seminar “*Simmering Ohio Additional Estate Tax Issue and Legislative Update*”

December, 2003 Troy Foundation (Co-Presented with Prof. Christopher R. Hoyt) “*Planning with a Disappearing Estate Tax and Selected Ohio Estate Tax Issues/Legislative and Case Law Update*”

October, 2003 Ohio ACTEC Meeting “*Ohio Additional Estate Tax Issues*”

October, 2002 Miami County Bar Association “*Probate Seminar*”

May, 2002 Ohio State Bar Association “*Problems in Probate and Case Law and Legislative Update*”

September, 2001 Ohio State Bar Association Advanced Probate Seminar “*Ohio Estate Tax Issues*”

February, 1999 Probate Committee of the Miami County Bar Association “*Income Taxation of Estates*”

November, 1992 Probate Committee of the Miami County Bar Association “*One Potato, Two Potato, Three Potato Four What do I need a Court Accounting For?*”

Other Presentations

August 23, 2006 Miami County YMCA “*Estate Planning Overview*”

April 13, 2005 Troy Kiwanis Club “*Estate Planning Check-up and Recent Developments*”

January 23, 2005 Edison Community College “*Estate Planning for the Family Business the Executive Forum*”

August 2, 2001 Troy Chamber of Commerce “*Succession Planning for the Small Business Owner*”

June 13, 2001 Troy Kiwanis Club “*Basics of Estate Planning*”

April 18, 2000 Piqua YWCA “*Estate Planning-Death, Dying, Incapacity and Remarriage*”

- February 11, 1998 Dayton Bar Association Corporate Counsel Committee *“I’m Late! I’m Late! For a Very Important Date! Personal Estate Planning for Corporate Counsel”*
- October 26, 1997 Ginghamburg United Methodist Church *“Estate Planning Concepts”*
- February 4, 1997 Third Savings and Loan Company *“Who do you Trust (Use of Trusts in Estate Planning)”*
- November 15, 1995 Life Underwriters Association *“Overview of Estate Planning Process”*
- May 18, 1995 Troy Area Chamber of Commerce Small Business Council *“Estate Planning for the Family Business”*
- June 15, 1994 &
September 28, 1994 Troy Senior Citizens *“Reducing Costs on Death Including the use of Revocable Living Trusts”*
- November 30, 1993 Murray Wells Wendeln and Nolan CPAs Tax Planning Seminar *“Current Estate Planning Issues, Overview, Developments and Planning Techniques”*
- October 20, 1991 Merrill Lynch Pierce Fenner & Smith *“Estate Planning”*
- October 22, 1987 Troy Area Chamber of Commerce *“Estate, Trust, and Tax Planning”*