



RONALD F. WAYNE

PARTNER

Office: 216.615.7349

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CLEVELAND

1375 East 9th Street Suite 1700
Cleveland, OH 44114

PRACTICE AREAS

- Nonprofit & Foundation
 - Trust Litigation
 - Trusts & Estates
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EDUCATION

- Cleveland State University
Cleveland-Marshall College of
Law (J.D., *cum laude*, 1978)
 - Cleveland State University
(B.A., *magna cum laude*, 1974)
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ADMISSIONS

- Ohio
- New Jersey
- Florida
- U.S. District Court, Northern
District of Ohio
- U.S. Tax Court
- U.S. Supreme Court

OVERVIEW

I am a Certified Specialist in estate planning, trusts and probate law. I assist my clients with the efficient transfer of wealth from generation to generation, business succession plans, and probate and trust litigation matters. I help both Executors and Trustees manage substantial estate and trust administrations in Ohio and Florida.

I listen closely to individuals' and families' needs and desires so I can protect the assets they have worked hard to accumulate. I vigorously defend my clients against the Internal Revenue Service and minimize their income, estate or gift tax liabilities. For aging clients, I work to ensure your assets will be managed during your lifetime and distributed at your death exactly as you wish and without probate. For parents of children with dependencies, disabilities, or financial issues, my goal is to ensure that your children have a secure financial future. For business owners, I assist you in selling your business or transferring it to subsequent generations.

I design and implement estate plans based upon what is of importance to you. Simply put, I am here to protect your wealth, your business and your family.

AWARDS & HONORS

- *The Best Lawyers in America*® (2010-2026)
- Best Lawyers Business Edition® for Trusts and Estates Law (2015)
- Ohio's Super Lawyers® (2004-2024)
- Martindale-Hubbell Peer Review Rating of AV® Preeminent™

PROFESSIONAL & CIVIC INVOLVEMENT

- University Hospitals Planned Giving Advisory Committee
- The Lawyers Guild of the Catholic Diocese of Cleveland, Board Member
- St. Basil the Great Parish, Finance, Endowment, and Annual Golf Outing Committees
- Estate Planning Council of Cleveland
- Case Western Reserve University Estate Planning Advisory Council

PAST AFFILIATIONS

- Estate Planning Council of Cleveland, Former Delegate
- Society of Financial Services Professionals, Board Member



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- Elder Care Matters Alliance, Charter Member

EXPERIENCE

- Administers complex trusts and probate estates in Ohio and Florida
- Designs and implements multigenerational family estate and business succession plans
- Represents individuals before the Internal Revenue Service in estate, gift and personal income tax controversies
- Certified by the Ohio State Bar Association as a Specialist in Estate Planning, Trust & Probate Law under guidelines established by the Supreme Court of Ohio's Commission on Certification of Attorneys as Specialists
- Designated as an Accredited Estate Planner® (AEP) by the National Association of Estate Planners & Councils

MEDIA

PRESENTATIONS:

- Co-presenter "Estate Planning in 2021. Can we just keep this simple, please???", (2021)
- Co-presenter "2020 The Secure Act Deep Dive," (2020)
- Co-presenter "CFPs and JDs-Working Together in the Best Interests of Our Clients," Certified Financial Planners Club (2019)
- "Eight Estate Planning Myths Your Clients Actually Believe are True," OSCPA Cleveland (2018)
- "Ohio Health Care Directives-The Legal Aspects," Cleveland Catholic Community Foundation Annual Seminar (2018)
- "Modification, Private Settlements, and Decanting of Irrevocable Trusts," Estate Planning Council of Cleveland (2018)
- "MythBusters: Estate Planning Edition," Co-Presentation at OSCPA Cleveland Accounting Show (2018)
- "Fixing Broken Trusts. Can we now fix the 'unfixable'?", Cleveland Metropolitan Bar Association (2017)
- "Modifying Irrevocable Trusts," Akron Bar Association (2017)
- "What to do when the Cocktail Waitress Inherits Everything 2.0; Bulletproofing Your Estate Plan," Akron Tax Club (2017)
- "Introduction to Estate Planning in Ohio for Clergy," Catholic Diocese of



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Cleveland (2017)

- “All New Inheritance Controversies – What to do When the Cocktail Waitress Inherit Everything 2.0,” Ohio Society of CPAs (2016)
- “What Every Lawyer Needs to Know About Ohio’s New Domestic Asset Protection Trust,” Lake County Bar Association (2014)
- “Ohio’s Legacy Trust,” 27th Annual Carver Financial CLE Update (2014)
- “What You (or Your Parents) Need to Know about Long Term Care,” St Basil Great Estate Planning Seminar (2014)
- “Why Now is the Best Estate Planning Time Ever...Really!,” Ohio CPA Accountancy Show (2014)
- “Why Ohio is a Great State for Estate Planning,” (2014)
- “How & What to Ask Your Parents About Their Estate Planning” Cohen and Company CFO Update (2014)
- “Recent Developments in Ohio Estate Planning And Probate Law,” Ohio CPA Accountancy Show, (2013)
- “Inheritance Controversies: Did Grandfather Really Mean to Disinherit Me?,” Ohio CPA Accountancy (2013)
- “Getting Back to Basics: What Estate Planning Clients Really Care About”
- “What Every Ohio Lawyer Should Know About Florida Law”
- “Elder Law – Taking Control of the Planning Process”
- “Ohio Advanced Probate”
- “Transfer on Death Designations in Real Estate”
- Frequent lecturer on behalf of brokerage houses, insurers and financial planners on topics related to various estate planning and charitable giving techniques
- Ohio 2012 Changes to Trusts, Powers of Attorney and Probate Law,” Accountancy Show (2012)
- “Guardianship Alternatives in Ohio – Powers of Attorney and More,” Consortium against Adult Abuse: Legal Interventions in Elder Abuse: How to Make Them Work (2013)
- “Practical Pointers: Update on SB 117 Affecting Trusts, Probate Procedures, Powers of Attorney, and Private Settlement Agreements,” Million Dollar Roundtable Group (2012)
- “Estate Planning during Difficult Times; Why you need to act now,” Barberton Community Foundation (2012)
- “Doubling Your Value to Your 1014 Trustee: Preparing the Annual Report to Beneficiaries under the Ohio Trust Code,” Ohio Accountancy Show (2011)



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- “What to do When the Cocktail Waitress Inherits Everything,” Ohio Accountancy Show (2011)
- “Estate and Gift Tax Planning in an Uncertain Environment,” Society of Financial Service Professionals (2011)
- “Update on Estate Gift and Generation Skipping Transfer Taxes and the Role of Trusts and Gifting in Business Succession Planning,” National Tax Conference, University of Akron School of Accountancy (2011)
- “Awards of Attorney Fees in Probate Litigation,” Akron Bar Association, Probate Section (2011)
- “Inheritance Controversies,” Jewish Federation of Cleveland’s 39th Charitable Tax Seminar (2011)
- “The Specter of Undue Influence Against the Elderly,” Take a Stand: Consortium Against Adult Abuse (2010)
- “What the 2010 Tax Reform Act means to your estate plan,” Breakfast with Buckingham (2011)
- “Recent Developments in Estate Planning and Trust Law: Forecast for 2009 and beyond,” presented to The National Association of Insurance and Financial Advisors (2008)
- “What Ohio’s New Trust Code Means to You and Your Business,” Presented to The National Association of Insurance and Financial Advisors (2007)
- “Estate and Asset Protection for Physicians,” University of Toledo School of Medicine (2007)

PUBLICATIONS:

- [“New CARES Act: Means Big Changes to Your IRA in 2020,”](#) *Our Catholic Heritage* (2020)
- [How SECURE is your estate plan?](#) (January 29, 2020)
- [“I like simple things... like leaving a charitable legacy with an IRA!”](#) *Cleveland Bar Journal* (2019)
- [“Flexibility: A key consideration in estate and business planning,”](#) *Crain’s Cleveland Business* (April 2018)
- [“Five Tips for Selecting a Qualified Estate Planning Attorney,”](#) *Crain’s Cleveland Business* (2017)
- Co-Author [“How Trump’s tax reform proposals might affect charitable giving,”](#) *Crain’s Cleveland Business* (2017)
- [“How Far Should You Go? Authorizing Trust Creation Under a Durable Power of Attorney,”](#) *Cleveland Metropolitan Bar Journal* (2017)
- [Ohio Income Tax: Snowbirds Clipped by Ohio Supreme Court](#) (October 9,



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2015)

- [FIVE GOOD REASONS WHY OHIO IS A GREAT STATE FOR ESTATE PLANNING](#) (September 11, 2015)
- "Preserving Portability-The Deceased Spousal Unused Exemption Amount-Easier Done Than Said?," *Cleveland Metropolitan Bar Journal* (2011, 2012)
- "A Discussion on Living Wills," *Catholic Universe Bulletin* (2010)
- "Growing specter of financial abuse of the elderly," *Cleveland Jewish News* (2010)
- "Emerging Litigation Trends under the Ohio and Florida Trust Codes or 'Mom always liked you best,'" Revisited, *Cleveland Metropolitan Bar Association Journal* (2009)