CRITCHFIELD

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ROGER D. PROPER, JR.

Member

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OVERVIEW

Critchfield member Roger Proper has focused his practice in the area of estate planning for over 20 years. He is the chair of the firm's Trusts & Estates Department and is certified by the Ohio State Bar Association Specialty Board as a specialist in Estate Planning, Trust and Probate Law.

Roger's estate planning practice includes developing and implementing estate plans for individuals to address important issues pertaining to estate and gift taxes, wealth transfer succession, and asset protection. He has significant experience representing high-net-worth and ultra-high-net-worth individuals and families. Roger's practice also includes representing closely-held businesses and business owners in a variety of areas, including choice of entity analysis and formation, business and real estate transactions, business reorganizations, and business succession planning. He also counsels owners of businesses and members of their families in establishing strategic succession plans and organizational structures that satisfy their current and long-term objectives. In addition, Roger advises both corporate and individual fiduciaries and beneficiaries regarding various aspects of trust administration and compliance with tax and fiduciary laws, as well as in disputes involving trusts and estates. He also advises clients on charitable gift planning, asset protection planning, prenuptial agreements, estate and trust administration, and fiduciary litigation matters.

EDUCATION

Case Western Reserve University School of Law, L.L.M., Taxation

University of Toledo, J.D.

Miami University, B.S.

PRACTICE AREAS

CORPORATE AND BUSINESS

- COMPANY FORMATION AND BUSINESS PLANNING

ESTATE PLANNING, PROBATE, AND TRUST ADMINISTRATION

- BUSINESS SUCCESSION PLANNING
- CHARITABLE PLANNING
- SOPHISTICATED ESTATE PLANNING
- PROBATE AND TRUST LITIGATION

REAL ESTATE

- OIL, GAS AND OTHER MINERAL RIGHTS

ADMISSIONS

Ohio

CERTIFICATIONS

Ohio State Bar Association Board Certified Specialist in Estate Planning, Trust and Probate Law

EXPERIENCE

- Responsible for providing legal counsel to the firm's high-net-worth and ultra-high-net-worth families on intra-generational wealth transfer strategies and business succession planning
- Design and prepare core estate planning documents, including wills, revocable trust agreements, living wills, and medical and financial powers of attorney
- Design, prepare and implement complex estate planning documents for high-net-worth and ultra-high-net-worth clients, including grantor retained annuity trusts (GRATs), charitable remainder trusts (CRTs), charitable lead trusts (CLTs), spousal lifetime access trusts (SLATs), intentionally defective grantor trusts (IDITs), beneficiary defective irrevocable trusts (BDITs), irrevocable life insurance trusts (ILITs), qualified personal residence trust (QPRTs), Ohio domestic asset protection trusts (DAPTs)
- Designed and implemented "rolling" GRATs in various strategic situations
- Provide legal advice in the areas of estate, gift, and generation-skipping transfer tax laws; partnership and corporate income tax laws; and, trust and fiduciary laws (including the Ohio Trust Code)
- Prepare and review federal estate tax returns (Form 706) and federal gift tax returns (Form 709) and represent clients before the IRS in estate and gift tax audits and appeals
- Assist entrepreneurs and business owners shift new investment opportunities and other appreciating assets to their family members in a tax-efficient manner
- Design and implement business succession plans for families, including the preparation of buy-sell agreements, close corporation agreements and operating agreements for limited liability companies
- Structure charitable gifts in a tax-efficient manner
- Organize private family foundations, operating foundations, and other non-profit entities, and qualified them for tax-exempt status with the Internal Revenue Service
- Prepare, review and negotiate prenuptial agreements
- Advise corporate trustees, trust departments, individual trustees, and beneficiaries regarding various aspects of trust administration and compliance with tax and fiduciary laws
- Assist trustees and beneficiaries with judicial and non-judicial modifications to irrevocable trusts through techniques such as private settlement agreements, trust decanting, and trust modifications
- Prepared and negotiated various legal documents for stock sale of a technology company to a Fortune 500 company (valued at over $100 million)

- Corporate counsel for sale of over $60 million of real estate to publicly traded triple-net real estate investment trust (REIT)
- Corporate counsel for sale of regional supermarket chain to ESOP (valued at over $25 million)
- Prepared private placement offering memorandum (PPM) and related legal documents for a regional restaurant chain
- Formed and drafted a family limited liability company to manage and invest over $50 million of multi-generational family assets

RECOGNITIONS

- West Holmes High School, OHSAA State Sportsmanship, Ethics and Integrity Award (2020)
- Ohio State Bar Foundation, Community Service Award for Attorneys 40 and Under (District 10), 2013
- Main Street Wooster, Inc. Chairman's Award (2009)
- Wooster Noon Lions Club
  - Melvin Jones Follow (2009)
  - Lion of the Year (2005-2006)

AFFILIATIONS

- American Bar Association
  - Real Property, Probate and Trust Law Section
- Ohio State Bar Association
  - Estate Planning, Trust and Probate Law Section
- Wayne County Bar Association
  - Probate Court Committee
- Wayne-Holmes Estate Planning Council (Member, Steering Committee 2006-present)

IN THE COMMUNITY

- Wayne County Community Foundation, Board Secretary (2018-present)
- West Holmes Athletic Booster Club, Board President (2018-present)
- Viola Startzman Clinic, Past Board President (2016-2017)
- Main Street Wooster, Past Board President and Chair (2009-2010)
- Wooster Noon Lions Club, Past Board President and Chair (2007-2008)
- Wooster Young Professionals, Charter Member and Past President (2006-2007)

SPEAKING ENGAGEMENTS

- LLCs, Corporations & Partnerships, Oh My!, panelist, American Bar Association, Real Property, Trust and Estate Law National Conference (2024)
- Dynasty Trusts, CLE Sponsored by The Commercial & Savings Bank (2021)
- Opportunity Knocks: An Overview of Opportunity Zones and Potential Local

Impact, Orrville Area Chamber of Commerce and Orrville Development Foundation (2019)
- “Estate and Farm Transition Planning: *A Journey . . . Not an Event*,” presented at the Shearer Equipment Expo (Jan. 2018)
- “Business Valuation and Succession Planning,” moderator of seminar to Wooster Area Chamber of Commerce members (May 2017)
- “If you aren’t talking to your clients about Trusts . . . Someone else is,” presented to Hummel Insurance Group (Apr. 2016)
- “If you aren’t talking to your clients about Trusts . . . Someone else is,” presented to Rea & Associates, Inc. (CPA Firm) at their firm retreat (Nov. 2016)
- “Domestic Asset Protection Trusts,“ presented to the Heart of Ohio Estate Planning Council (Jan. 2014)
- “What Is Estate Planning . . . And Why Is It Important!!,” presented to Wooster Noon Lions (Dec. 2014)
- “High Net Worth and Estate Planning,” presented to Rea & Associates, Inc. (CPA Firm) at their firm retreat (Oct. 2014)
- “The New Ohio Legacy Trust (Asset Protection Trust) & 2013 Estate Tax Changes,” presented to the Wayne-Holmes Estate Planning Council (May 2013)
- “Estate Planning Considerations for Oil and Gas Interests,” CLE seminar at Cleveland-Marshall College of Law (Sep. 2012)
- “Charitable Planning Opportunities,” presented to The College of Wooster Class of 1965 (Jun. 2011)
- “The Utica Play: Welcome to Ohio!!,” presented to Real Estate Showcase (Mar. 2012)
- “Estate Planning,” presented to Rea & Associates, Inc. at their 2013 firm retreat
- “Living on the Cutting Edge,” presented to Rea & Associates, Inc. (CPA Firm) at their firm retreat (Oct. 2010)

PUBLICATIONS

- “Eating Your Cake and Still Having it Too: Using CLATs for a Charitable Deduction,” Advisor Insights, a publication of the Akron Community Foundation (Fall 2020)
- “*In re Estate of Curc*: Is Forever Barred For Ever?,” 30 Ohio Prob. L.J. (Nov/Dec 2019)
- “‘Hanged on a Comma’: Understanding Rejected Claims,” 29 Ohio Prob. L.J. 109 (March/April 2019)
- “How to ‘Transfer’ Oil and Gas Interests You Did Not Know You Owned,” 24 Ohio Prob. L.J. 289 (March/April 2014)
- “To Be, or Not to Be: ‘Contingent’ Claims Under R.C. Section 2117.37”, 21 Ohio Prob. L.J. 241 (July/Aug 2011)
- Wall Street Journal, Quoted in “Con-GRATs on Your Estate Plans!,” November 21, 2002