

# John E. Clough

**Estate Planning ♦ Probate Law  
Business Succession Planning ♦ Trusts  
Taxation**



**PICKREL  
SCHAEFFER AND  
EBELING**  
A Legal Professional Association

John is a shareholder with the firm and has practiced for nearly 15 years in the fields of estate planning, estate and trust administration, business succession planning, and taxation.

His estate planning and trust administration practice ranges from simple wills to complex and sophisticated plans of all varieties. He works closely with his clients to establish an estate plan to achieve the clients' goals and minimize estate taxes. He also has experience guiding estates through the probate process and helping clients establish and maintain guardianships.

With a Masters degree in tax and a thorough understanding of issues unique to small businesses, John provides well rounded advice to business owners about complex legal issues including tax and succession planning. John focuses his tax practice on transfer taxation and the income taxation of trusts and estates. John has experience with GRATs, sales to grantor trusts, charitable trusts, ILITs and other transfer vehicles.

John has had several articles about estate planning and business succession planning published in local papers. In addition, John has made numerous presentations on these subjects to business groups, bar associations, accountants, and financial planners throughout the Greater Dayton Area.

#### **Awards and Recognitions:**

*Ohio Super Lawyers Rising Star 2006*

#### **Bar Admissions:**

Ohio, 1994  
United States Tax Court, 2001  
New York, 2004



**P: 937.223.1130 F: 937.223.0339**  
**[jclough@pselaw.com](mailto:jclough@pselaw.com)**  
**[www.pselaw.com](http://www.pselaw.com)**

#### **Professional & Community Activities:**

- ♦ Dayton Bar Association, Vice Chairman Estate Planning, Trust and Probate Law Committee
- ♦ Ohio State Bar Association
- ♦ Greater Dayton Volunteer Lawyers Project
- ♦ Leadership Dayton, Class of 2008
- ♦ Moderator, University of Dayton Osher Lifelong Learning Institute

#### **Education:**

- ♦ LL.M. (Tax), Capital University Law School, 2002
- ♦ J.D., University of Dayton School of Law, 1994
- ♦ B.A., Siena College, 1990