

# 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 over 20 years in the fields of estate planning, estate and trust administration, business succession planning, asset protection 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 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 & statewide publications. In addition, John has made numerous presentations on these subjects to business groups, bar associations, accountants, and financial planners throughout the State of Ohio. In addition, John is available to provide expert witness testimony in Ohio estate planning and federal transfer tax disputes.

## Awards and Recognitions:

American College of Trust and Estate Counsel Fellow  
Best Lawyers in America, Trusts and Estates, 2013 - 2019  
OSBA Certified Specialist in Estate Planning, Trust and Probate Law  
Martindale-Hubbell AV Rating

## Bar Admissions:

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



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## Professional & Community Activities:

- ♦ Dayton Bar Association, Past Chairman Estate Planning Trust and Probate Law Committee
- ♦ Ohio State Bar Association
- ♦ Dayton Bar Association Will for Heroes Program
- ♦ Greater Dayton Volunteer Lawyers Project
- ♦ Leadership Dayton, Class of 2008
- ♦ Moderator, University of Dayton Osher Lifelong Learning Institute
- ♦ University of Dayton, Planned Giving Advisory Council
- ♦ Wright State University Planned Giving Advisory Board
- ♦ Human Race Theatre Finance Committee
- ♦ Dayton Performing Arts Alliance (DPAA) Development Committee

## Education:

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