

## **WILLIAM R. GRAF**

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Attorney at Law  
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### **PERSONAL**

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Born on July 1, 1950  
U.S. Citizen  
Married, 2 adult children

### **EDUCATION**

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Walnut Hills High School, Diploma, 1968  
Cincinnati, Ohio

Denison University, B.A., History, 1972  
Granville, Ohio

The Ohio State University  
School of Law, JD (cum laude), 1976  
Columbus, Ohio

Certificate of Completion  
Mediation of Disputes for Lawyers, Program on Negotiation  
Harvard Law School  
October 2-6, 2017

### **EMPLOYMENT**

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Drew & Ward, 1976 – 2004  
A Legal Professional Association  
Cincinnati, Ohio

Graf Coyne, 2004 – Present  
A Legal Professional Association  
Cincinnati, Ohio

*(US News and World Report – Best Lawyers*  
Best Law Firms in Cincinnati  
Tier 1 in Trusts and Estates Law, Litigation – Trusts and Estates, Tax Law, and Closely Held  
Companies and Family Businesses Law

### **BAR ADMISSIONS**

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Ohio, 1976  
U.S. District Court, Southern District of Ohio, 1976  
U.S. Tax Court, 1986

**PROFESSIONAL AFFILIATIONS**

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- Cincinnati, Ohio, and American Bar Associations
- Cincinnati Bar Association (Trustee, 2013 – 2017)
- Member of OSBA Estate Planning, Trust, and Probate Law Section Council (Chair, Business Entities Committee)
- Fellow, American College of Trust and Estate Counsel
- Cincinnati Estate Planning Council (President, 2008-2009)
- Editorial Advisory Board, Probate Law Journal of Ohio

**RECOGNITIONS**

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- *Best Lawyers*, Lawyer of the Year, 2025, "Closely Held Companies and Family Businesses Law," Cincinnati
- *Best Lawyers*, Lawyer of the Year, 2024, "Closely Held Companies and Family Businesses Law," Cincinnati
- *Chambers High Net Worth Guide*, Band 1, Private Wealth Law, Ohio
- *Best Lawyers*, Lawyer of the Year, 2021, "Litigation – Trusts and Estates Law," Cincinnati
- *Best Lawyers*, Lawyer of the Year, 2018, "Closely Held Companies and Family Businesses Law," Cincinnati
- *Best Lawyers*, Lawyer of the Year, 2017, "Tax Law," Cincinnati
- *Best Lawyers*, Lawyer of the Year, 2014, "Litigation – Trusts and Estates," Cincinnati
- *Best Lawyers*, Lawyer of the Year, 2013, "Trusts and Estates," Cincinnati
- *Best Lawyers*, Lawyer of the Year, 2012, "Litigation – Trusts and Estates," Cincinnati
- Highest rating (AV) from the attorney and law firm rating service, Martindale-Hubbell
- OSBA Board Certified in Estate Planning, Trust, and Probate Law
- Listed in *The Best Lawyers in America* in categories of "Trusts and Estates," "Litigation – Trusts and Estates," "Tax," and "Closely Held Companies and Family Businesses Law"
- Recognized by Thomson Reuters as an Ohio Super Lawyer, as well as one of the top 50 Cincinnati Super Lawyers (top 5 in 2012 and 2014) and one of the top 100 Ohio Super Lawyers
- Recognized by *Cincy Magazine* as a Leading Lawyer in the field of Trust law

**PROFESSIONAL CONTRIBUTIONS**

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- *Important Things To Know When Dealing With I.R.C. § 2036*, Probate Law Journal of Ohio, July/August, 2024
- *Hit me with your best shot!* Presentation on IRC § 2036, ACTEC 2024 Ohio Meeting, Cleveland, Ohio, April 19-21, 2024
- The *Levine* Case – A "Must Read" For Lawyers Who Encounter IRC § 2036 or § 2038 (i.e. Almost Every Estate Planner), Probate Law Journal of Ohio, May/June 2022
- *Modernization of Ohio LLC Law*, Probate Law Journal of Ohio, January/February 11, 2021
- Co-Chair with Ken Coyne of the Marvin R. Pliskin Advanced Probate and Estate Planning Seminar, September 11, 2020
- Instructor with Ken Coyne and Kacey Marr Vaught of a 15-week course on Estate Planning and Drafting, sponsored by the Cincinnati Bar Association, presented January through April, 2019
- *The Unexpected Case of Nancy Powell*, Probate Law Journal of Ohio, May/June, 2018

## WILLIAM R. GRAF – CONT'D.

- Presentation regarding *Estate of Nancy H. Powell v. Commissioner*, 148 T.C. 18 (2017), ACTEC 2018 Ohio Meeting, Cincinnati, Ohio, April 29, 2018
- *Update on IRC § 2704(b)(4) Proposed Regulations*, Probate Law Journal of Ohio, November/December, 2016
- *Amendments to Ohio LLC Statutes*, Probate Law Journal of Ohio, July/August, 2016
- *Valuation Beyond the Basics*, Probate Law Journal of Ohio, May/June, 2016
- Presentation regarding Valuation: Beyond the Basics, ACTEC 2016 Ohio Meeting, Columbus, Ohio, April 16, 2016
- Presentation with Ken Coyne regarding Changing Trusts in Changing Times, Butler County Bar Association Probate Law Seminar, February 15, 2016
- Instructor with Mark Stiebel and Ken Coyne of an 18-week course on Estate Planning and Drafting, sponsored by the Cincinnati Bar Association, presented January through May, 2016
- *Immortalizing the Settlor's Voice*, Probate Law Journal of Ohio, May/June, 2015
- Presentation with Kenneth P. Coyne regarding Trust Modifications Based on the Ohio Trust Code: The Grantor & Trustee Perspectives, sponsored by the Cincinnati Bar Association, 32<sup>nd</sup> Annual Advanced Estate Planning Institute, February 27, 2015
- Instructor with Mark Stiebel and Ken Coyne of an 18-week course on Estate Planning and Drafting, sponsored by the Cincinnati Bar Association, presented January through May, 2014
- Presentation regarding Ten Things You Need To Know About Portability, Best Ideas, sponsored by the Cincinnati Estate Planning Council, May 8, 2014
- Presentation regarding Portability, sponsored by the Cincinnati Bar Association, 54<sup>th</sup> Annual Southwestern Ohio Tax Institute, December 6, 2013
- Co-author, *Valuation of Oil and Gas Interests*, Probate Law Journal of Ohio, July/August 2012
- Instructor with Mark Stiebel of an 18-week course on Estate Planning and Drafting, sponsored by the Cincinnati Bar Association, presented January through May, 2012
- Panel presentation regarding Valuation of Oil and Gas Interests, ACTEC 2012 Ohio meeting, Columbus, Ohio
- Presentation regarding Estate Planning in a Time of Legislative Dysfunction, sponsored by the Cincinnati Bar Association, 52<sup>nd</sup> Annual Southwestern Ohio Tax Institute, December 2, 2011
- Presentation regarding Federal Estate Tax: Recent Developments and Practical Implications, OSBA 2011 Annual Convention, May 6, 2011, Columbus, Ohio
- *Selected Income Tax Issues for Estates and Trusts (including Carryover Basis For 2010 Decedents)*, Probate Law Journal of Ohio, March/April 2011
- Presentation regarding Selected Income Tax Issues For Estates and Trusts (including Carryover Basis For 2010 Decedents), sponsored by the Cincinnati Bar Association, 28<sup>th</sup> Annual Advanced Estate Planning Institute, February 11, 2011
- Presentation regarding Federal Estate and Income Tax Update and Planning Strategies, sponsored by Cincinnati Children's Hospital, November 18, 2010
- Panel presentation regarding Audits & Appeals of Gift & Estate Tax Cases, ACTEC 2010 Ohio meeting, Cleveland, Ohio, April 24, 2010
- Instructor with Mark Stiebel of an 18-week course on Estate Planning and Drafting, sponsored by the Cincinnati Bar Association, presented January through May, 2010

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- Presentation regarding Estate Tax Apportionment sponsored by the Ohio State Bar Association, Marvin R. Pliskin Advanced Probate and Estate Planning Seminar, Columbus, Ohio, September 11, 2009
- Presentation regarding Interplay Among IRC Sections 2033, 2035, 2036, and 2043 In FLP/LLC Estate Tax Inclusion, ACTEC 2009 Ohio Meeting, Columbus, Ohio, April 26, 2009
- *Estate Tax Apportionment – silence may be golden*, Probate Law Journal of Ohio, May/June 2009
- Presentation regarding Estate Tax Apportionment Clauses: Better To Say A Lot or Say A Little?, sponsored by the Cincinnati Bar Association, 26<sup>th</sup> Annual Advanced Estate Planning Institute, Cincinnati, Ohio, February 27, 2009
- Instructor with Mark Stiebel of an 18-week course on Estate Planning and Drafting, sponsored by the Cincinnati Bar Association, presented January through May, 2008
- Presentation regarding Drafting and Discussion Points for Ohio Estate Tax, sponsored by the Cincinnati Bar Association, October, 2007
- *Transfer Tax Valuation – It Helps to Have a Good Imagination*, Probate Law Journal of Ohio, September/October, 2007
- Presentation regarding Hard To Value Assets: Thinking Inside The Box, sponsored by the Ohio State Bar Association, Marvin R. Pliskin Advanced Probate and Estate Planning Seminar, Columbus, Ohio, September 14, 2007
- Presentation regarding Foundational Principles in Federal Transfer Tax Valuation, sponsored by the University of Kentucky, 34<sup>th</sup> Annual Midwest/Midsouth Estate Planning Institute, Lexington, Kentucky, July 21, 2007

## COMMUNITY ACTIVITIES.....

- Former Member of Board of Trustees, Bethesda Foundation, Inc. (Past Chair of the Board)

(10/23/24)  
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