Warner Norcross + Judd

Susan Gell Meyers

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Susan Gell Meyers concentrates her practice on planning for high net worth individuals, their families, businesses they own and family offices that serve them. She counsels individuals and family offices on gift, estate and generation-skipping tax planning, business succession planning, planning for legacy assets such as vacation homes and specialized trusts to manage wealth for generations. Susie earned her undergraduate degree from the University of Michigan and her law degree from Indiana University Maurer School of Law.

Representative Experience

- **Estate and Wealth Transfer Planning.** Represents business owners, physicians, dentists and individuals for their estate planning needs, including:
  - tax planning (income, gift and estate) for families of wealth
  - gift and estate tax litigation
  - asset protection
  - planning for large retirement plans or other income taxable assets
  - implementing gift trusts and family limited liability companies to maintain family ownership of heirloom assets
  - developing plans to transfer ownership of family businesses to next generation owners on a tax-advantaged basis using techniques such as GRATs, life insurance trusts, and sales to grantor trusts
  - drafting prenuptial agreements to protect family businesses, heirloom assets and wealth
  - estate tax planning for non-US citizens and resident aliens
- **Vacation Home Planning.** Represents individuals and cottage associations to develop agreements and policies establishing rules for transfer, use and maintenance of vacation homes by multiple parties
- **Business Planning.** Represents closely held businesses, including medical and dental practices, to determine proper entity selection, formation, ongoing operation and succession planning. Representation includes drafting buy-sell agreements restricting transfers of ownership, establishing rules for sale and purchase of interests, and protecting S corporation elections, as well as drafting employment policies setting forth rules for employment of family members

Industries

- Financial Services

Practices

- Closely Held Businesses
- Trusts and Estates Law
- Estate Settlement and Trust Administration
- Family Business and Succession Planning
- Family Office Representation
- Fiduciary Representation
- Fundamental Estate Planning
- Tax Planning
- Private Client and Family Office Group

Honors and Awards

- Private Wealth Law – Michigan, *Chambers High Net Worth Guide*, 2016-18
- Named the *Best Lawyers'* 2018 and 2016 Grand Rapids Closely Held Companies and Family Businesses Law Lawyer of the Year
- Named as one of the Leading "Women in the Law" by *Michigan Lawyers Weekly*, 2015
- Named as one of the Top 25 Women Michigan Super Lawyers, 2014
- Named as one of the Top 50 Women Michigan Super Lawyers, 2007
- Named to Michigan Super Lawyers, 2006-Present
- *Best Lawyers in America*, Trusts and Estates, 2003-Present

- **Estate/Trust Administration.** Provides a full range of post-death estate settlement and trust administration, including the administration and tax planning for decedents' estates, preparation of estate tax returns, income tax returns and fiduciary accounts, and handling of IRS audits and valuation disputes. Successfully negotiated settlement with IRS on decedents' taxable estates resulting in:
  - 22.5 percent discount for partial interests in real property
  - 20 percent combined discount for marketable securities LLC
  - full estate tax deduction for interest on Graegin notes
  - 35 percent combined discount for marketable securities limited partnership
  - inclusion of only balance owing on promissory note from installment sale of limited partnership interests to grantor trust

Publications

- "Why You Can't Always Trust Incentive Trusts," Barron's, 12/16/2017
- Motivating Your Heirs: Incentive Trusts and Ethical Wills, 12/12/2017
- Reinvigorating Your Family Meetings, 11/8/2017
- Cottage Law Update, 10/21/2013
- "Prenuptial agreements and the elephant in the room," *Grand Rapids Business Journal*, 2/22/2013

Professional Affiliations

- Attorneys for Family-Held Enterprises
  Conference Planning Chair (2011-14); Board Member (2010-14)
- Inforum - A Professional Women's Alliance (2005-Present)
- West Michigan Estate Planning Council

Community Affiliations

- Blandford Nature Center
  Board of Directors (2015-Present)
  Development Committee (2013-Present)
- Family Business Alliance of GVSU
  Member (2008-Present)
- Leadership Grand Rapids
  Class of 2006

Bar Associations

- American Bar Association
  Real Property, Trust and Estate Law Section; Business Law Section
- State Bar of Michigan
  Real Property, Probate and Trust Law Section; Business Law Section
- Grand Rapids Bar Association
  Probate & Estate Planning Section

Speaking Engagements

- Prenup Workshop, Family Business Alliance, February 14, 2019, Grand Rapids, Michigan
- Panelist, "Estate Planning Issues in Preparation for a Transaction," Strategic Alternatives for Middle Market and Closely Held Businesses, October 26, 2017, Grand Rapids, Michigan
- "Prenuptial Agreements: The Elephant in the Room," Attorneys for Family-Held Enterprises 2013 Annual Conference, April 26, 2013, Chicago
- Lecturer: Estate Planning and Probate Matters for Institute of Continuing Legal Education courses and other organizations
- Frequent speaker on estate planning topics for the Grand Rapids Community Foundation

- AV Preeminent Peer Review Rated, Martindale-Hubbell
- Named by *Michigan Lawyers Weekly* as one of the leading "Women in the Law," 2015
- Leading Lawyers Michigan, 2014

Education

- Indiana University Maurer School of Law J.D. 1991 cum laude
- University of Michigan B.A. 1986 with distinction

Admitted

- 1991, Michigan