



John H. Martin

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John Martin practices in the areas of estate planning, estate and trust administration, charitable organizations, federal income and estate and gift taxation.

Honor and Awards

- ▶ Named to Michigan Super Lawyers, 2006-2012
- ▶ Listed in *The Best Lawyers in America*
- ▶ AV Preeminent Peer Review Rated, Martindale-Hubbell
- ▶ Leading Lawyers Michigan, 2014
- ▶ Recipient of the George A. Cooney Society Award, 2011
- ▶ Presented the Michael W. Irish Award by Probate and Estate Planning Section, State Bar of Michigan, 1996, in recognition of significant contributions to the community and the profession
- ▶ Fellow, American College of Trust and Estate Counsel
- ▶ Fellow, American Bar Foundation
- ▶ Fellow, Michigan State Bar Foundation
- ▶ Life Member, Sixth Circuit Judicial Conference
- ▶ Order of the Coif
- ▶ Phi Beta Kappa
- ▶ Assistant Editor, *Michigan Law Review*, 1965-66

Publications

- ▶ "A Primer on the Deduction, Valuation, and Substantiation of Charitable Contributions," 5 *Est. Plan. & Comm. L. J.* 371 (2013)
- ▶ "Non-Judicial Estate Settlement," 45 *U. Mich. J. L. Reform* 965 (2012)
- ▶ "The Dynasty Trust in Ohio: A Short Rigid, or Uncertain Reign," 43 *U. Toledo L. Rev.* 53 (2011)
- ▶ "Providing Aid to Victims of Tragedy Through Selection of an Imperfect Solution or Anticipatory Creation of a Community Relief Fund," 45 *Real Prop. Tr. & Est. L. J.* 53 (2011)
- ▶ "Reconfiguring Estate Settlement," 94 *Minn. L. Rev.* 42 (2009)
- ▶ Coauthor, *Michigan Estate Planning Handbook*, ICLE, 3d ed 2006
- ▶ "The Joint Trust for an Uncertain Planning Environment," 16 *P.L.J. Ohio* 182 (2006)
- ▶ "Consequences of Federal Estate Tax Changes," 2006 *The Writ* 36 (Fall)

Practices

- ▶ Tax Law
- ▶ Trusts and Estates Law
- ▶ Estate Settlement and Trust Administration
- ▶ Family Business and Succession Planning
- ▶ Fiduciary Representation
- ▶ Fundamental Estate Planning
- ▶ Tax Planning

Education

- ▶ University of Michigan Law School J.D. 1966
- ▶ University of Michigan A.B. 1962

Admitted

- ▶ 1987, Florida
- ▶ 1966, Michigan
- ▶ 1974, North Carolina

- ▶ “The Joint Trust: Estate Planning in a New Environment,” 39 *Real Prop. Prob. & Tr. J.* 275 (2004)
- ▶ Reporter’s Commentary to *Michigan Estates and Protected Individuals Code*, The Institute for Continuing Legal Education, 2001-09; new ed. 2010; rev. eds. 2011 through Present
- ▶ “Preserving the Family Vacation Home for Future Generations,” 21 *Mich. Prob & Est Plan J.* 8 (2002)
- ▶ “Principles of Probate Reform in Michigan,” 12 *Probate Law Journal Ohio* 87 (2002)
- ▶ “A Preface to the Prudent Investor Rule,” 132 *Trusts & Estates* 42 (1993)
- ▶ Estate Planning Forms, Michigan National Bank, 1991
- ▶ “Estate Planning for the Client or Beneficiary with Significant Liability Exposure,” 10 *Mich. Prob. & Est. J.* 3 (1990)
- ▶ “The New Significance of Excess Fiduciary Deductions,” 6 *Notre Dame Estate Planning Institute* 767 (1981)
- ▶ “Justice and Efficiency Under a Model of Estate Settlement,” 66 *Va. L. Rev.* (1980)
- ▶ “Perspectives on Federal Disclaimer Legislation,” 46 *U. Chi. L. Rev.* 316 (1979)
- ▶ “The Draftsman Views Wills for a Young Family,” 54 *N.C. L. Rev.* 277 (1976)
- ▶ “Professional Responsibility and Probate Practices,” 1975 *Wis. L. Rev.* 911
- ▶ “Self Employed Retirement Plan: A Useful Tax Planning Tool for the Professional,” 8 *Taxation for Accountants* 220 (April 1972)

Coauthor:

- ▶ *Michigan Basic Practice Handbook*, ICLE, 2001, with annual updates
- ▶ *Michigan Estate Planning Handbook*, ICLE, 2001, with annual updates
- ▶ *Michigan Will Drafting*, ICLE, 1988
- ▶ “The New Phenomenon: Settlor as Trustee of a Funded Living Trust,” 110 *Trusts & Estates* 164, 354 & 458 (March, May and June, 1971)

Professional Affiliations

- ▶ American College of Trust and Estate Counsel Michigan State Chair (2002-05)

- ▶ Society of Trust and Estate Practitioners U.K.
- ▶ Michigan Supreme Court Committee Member on Standard Jury Instructions (1967-72)
- ▶ Joint Editorial Board for Uniform Probate Code Associate Member (1979-82)
- ▶ American Bankers Association National Graduate Trust School (1977-96)
- ▶ The Institute of Continuing Legal Education Member (2002-09), Chair (2007-08)

Bar Associations

- ▶ American Bar Association Real Property, Trust and Estate Law Section
- ▶ State Bar of Michigan Probate and Estate Planning Section, Chair (1996-97); Representative Assembly (1998-01); Council of the Probate and Estate Planning Section, Reporter for Estates and Protected Individuals Code Drafting Committee (1988-2000)
- ▶ Grand Rapids Bar Association
- ▶ Muskegon County Bar Association

Teaching and Lecturing

- ▶ Professor of Law, Ohio Northern University, 2006-14
- ▶ Grand Valley State University, Adjunct Professor, Master of Science in Taxation Program, 1981-88
- ▶ Visiting Professor of Law, University of Texas, Summer, 1974; University of Michigan, 1977; University of Virginia, 1978-79
- ▶ Professor of Law, University of North Carolina School of Law, Chapel Hill, North Carolina, 1972-80