Trusts, Estates & Private Client

From high-net-worth individuals and families to financial institutions and private foundations, our trusts, estates and private client lawyers are well-versed in a broad spectrum of wealth preservation strategies. Whether we are designing sophisticated estate plans or creating various charitable foundations, our team serves as a steadying force in ensuring continuity for generations to come.

Our Services

Nationally ranked by *Best Lawyers* for trusts and estates in its U.S. Best Law Firms list, our firm offers a wide range of trusts, estates and private client services, including:

- Estate and tax planning
- Administration of trusts and estates
- Business succession planning
- Planning and trusts for individuals with special needs
- Prenuptial, postnuptial and cohabitation agreements
- Fiduciary litigation, family disputes and will contests
- Guardianships
- Family office
- Planned charitable giving
- Private foundations
- Retirement planning

Estate and Tax Planning

Our lawyers handle all aspects of estate and tax planning, including providing counsel on the development and implementation of sophisticated estate planning techniques designed to achieve our clients' personal objectives and transfer wealth in the most tax-efficient manner.

We assist clients with nontax aspects of estate and personal planning, such as asset protection, centralized management of assets, transitioning ownership of a family business, premarital agreements, and effective use of trusts for children and grandchildren. Serving as family advisers, we offer pragmatic guidance on complex issues, helping our clients provide for future generations.

Administration of Trusts and Estates

From probating wills and protecting valuable assets to ensuring proper documentation, recordkeeping and accounting to beneficiaries, we assist corporate and individual executors, administrators and trustees in optimizing the value of their trusts and estates. Taking a collaborative approach, we work closely with each client and with our tax, real estate, corporate and litigation lawyers to provide comprehensive, customized guidance across multiple disciplines.

Business Succession Planning

We understand that each business succession situation is unique, and as such, we tailor each solution to fulfill our clients' objectives. In addition, we help clients facilitate tax-advantaged succession of their business while focused on maximizing the value of the business, transferring the maximum amount of wealth in the most tax-efficient manner, and addressing all asset protection and family succession issues and goals.

Planning and Trusts for Individuals with Special Needs

We assist clients who have loved ones with special needs, such as mental or physical disabilities, by creating and implementing supplemental needs trusts and special needs trusts. These trusts provide clients who are currently caring for a loved one who has special needs with a way to continue financial security into the future.

Prenuptial, Postnuptial and Cohabitation Agreements

Our lawyers are highly knowledgeable in negotiating, drafting and handling all issues regarding premarital, postnuptial and cohabitation agreements. We prepare these agreements as tools not only to protect our clients' assets, but also to address issues such as debt responsibilities, support obligations, real and personal property ownership, property division upon divorce or death, rights to income and expense-sharing arrangements, and the manner in which disputes will be resolved.

Family Office

From building single-family and multi-family office organizational structures to providing related regulatory guidance, we offer a sophisticated understanding of customized investment platforms, international investment and tax structures, implementation of novel partnership and joint venture structures, protection from potential liability, and creation of strategic approaches to raising capital. We advise family offices on a broad range of investment activities, from private equity and hedge fund investments to co-investments and direct investments. Family offices frequently call on us concerning investments in traditional asset classes such as private equity, real estate and venture capital, and concerning alternative asset strategies, including emerging markets investments, private credit, digital assets and blockchain, art and other collectibles, and cleantech and renewable energy investments.

Representative Matters

- Secured an appellate victory on behalf of the Pennsylvania Department of Revenue in the Commonwealth Court of Pennsylvania related to the denial of a $26 million tax refund claim brought by the estate of a Pittsburgh billionaire and Mellon family heir.
- Represented a charitable organization in a long-running litigation involving the destruction of a will and the recovery of assets improperly distributed from an estate.
- Advised two national trust companies in connection with Corporate Transparency Act reporting obligations of various trusts in which the clients serve as trustee.
- Represented a local university to provide advice regarding the structure of charitable gifts from donors.
- Represented a significant religious organization in asset protection planning and nonprofit corporate restructuring.
- Represented a client in a record-setting auction sale of a rare pre-revolutionary pie-crust table — attributed to the Garvan carver — which dates back to the early 1760s; auctioned by Christie's, the antique table sold for more than $6.7 million.
- Closed one of the largest client estates, saving more than $14 million in federal estate tax; the IRS gave the estate tax clearance without any adjustment to the federal estate tax return.
- Represented a residual beneficiary of an estate in the protection of estate assets and removal of an executor in Orphans' Court in Philadelphia in a case involving a legal issue of first impression.
- Represented the owner of a closely held business and various private equity interests in connection with the creation of an

intentionally defective grantor trust to sell appreciated company stock income tax-free to the long-term trusts to freeze the value of the stock and remove all future appreciation from the owner's estate.

- Represented a client in the creation and funding of an irrevocable life insurance trust holding very large life insurance policies, the funding of which was leveraged through the creation and administration of numerous GRATs.
- Represented a client in the successful resolution and conclusion of IRS audits involving exposure to significant gift tax liability relating to valuation methodology in connection with certain family limited partnership transactions.

Experience

Stradley Ronon Secures Appellate Win in Denial of $26M Tax Refund by Billionaire's Estate

Stradley Ronon obtained a victory on behalf of the Pennsylvania Department of Revenue in a matter involving a $29 million inheritance tax refund claim brought by the estate of an heir of the Mellon family. In *Estate of Richard M. Scaife v. Pennsylvania*, Pittsburgh billionaire Richard Scaife's estate claimed a $29 million deduction from the Commonwealth based on a prior $200 million settlement with Scaife's children (and certain legal fees and other administrative expenses). The estate argued that the trustee indemnification agreements executed in conjunction with Scaife's receipt of more than $400 million in trust fund distributions were "bona fide" agreements and therefore the settlement amount was an estate expense that was tax-deductible.

A three-judge panel of the Commonwealth Court ruled the conflicts of interest regarding Scaife's lawyer — who was also his personal friend, an executive of his media companies, an executor of his estate, and a trustee of multiple trusts, including the trust holding a vast majority of the estate's assets — meant the indemnification agreements were not "bona fide" and the settlement payment was not tax-deductible. The court affirmed the lower court's ruling denying the tax-deductible status of the $200 million settlement and $1.6 million in attorney fees, but remanded to the lower court claims regarding the deduction of other administrative expenses.

Stradley Ronon Represents Maple Donuts in Acquisition by Swander Pace Capital

Stradley Ronon represented Maple Donuts, a Pennsylvania-based manufacturer of frozen bakery products, in its acquisition by Swander Pace Capital, a private equity firm focused on investing across the food and beverage industry. The transaction closed on May 30, 2025; the value was undisclosed.

The acquisition will allow Maple Donuts to further expand product offerings and enhance production capabilities.

The Stradley Ronon team was led by Tom Ix and Steve Scolari, with John Hook, Megan Stamm, Rich Peterson, Jon Bloom, Chris Rosenbleeth and Andrew Barron.

For more information, visit Swander Pace Capital's website.

Eleventh Circuit Affirms Trademark Ruling for Nutritional Products Company

The U.S. Court of Appeals for the Eleventh Circuit affirmed a lower court's decision on behalf of Stradley Ronon client Nutrition Resource Services, Inc. d/b/a JBN – Just Be Natural in a trademark infringement matter.

JBN manufactures and sells energy drinks and powders under various brand names, including "KRANK'D," which obtained a trademark registration in 2006. A competitor began selling a similar product under the brand name "KRANK3D" and proceeded to market the product to the same consumers as JBN's product.

Stradley Ronon filed preliminary injunction motion papers and argued the motion at an emergency hearing in February 2024. A Georgia federal court granted the injunction, and a three-judge panel affirmed the lower court's ruling.

Publications

Entrepreneur 2 Entrepreneur: David J. Winkowski
June 17, 2026

Letters of Wishes in Pennsylvania Estate Planning
The Legal Intelligencer
May 7, 2026

New FinCEN Reporting Requirement for Nonfinanced Transfers of Residential Real Estate to Entities and Trusts
The Legal Intelligencer
February 10, 2025

IRS Issues Final SECURE Act Regulations on Required Minimum Distributions
August 21, 2024

Supreme Court Sides with IRS in Stock Redemption Agreement Case
June 14, 2024

Considerations and Best Practices for Estate Planning in Wake of Connelly
Reuters Legal News
February 6, 2024

Circuit Split on Inclusion of Life Insurance Proceeds in Valuation of Closely Held Business Subject to Stock Redemption Agreement
November 27, 2023

Estate Planning Year-End 2022
November 22, 2022

Beware the Philadelphia Realty Transfer Tax Trap
Probate and Trust Law Section Newsletter
August 1, 2022

Standby Guardianship: An Easy and Essential Part of the Estate Planner's Toolkit
The Legal Intelligencer
February 8, 2022