ECKERT SEAMANS

Jennifer L. Rawson

MEMBER

Jenn Rawson has advised individuals with respect to their estate planning since 1993 and has represented individual and corporate clients in all aspects of estate and trust administration. She also handles various proceedings in the Orphans' Court, including will contests, will and trust construction, and reformation proceedings and contested accountings. In addition to her estates and trusts practice, Jenn has considerable experience in advising and representing nonprofit organizations regarding the process of organizing and obtaining tax-exempt status as well as ongoing operational matters.

REPRESENTATIVE MATTERS

- Counsels clients with respect to both simple and complex estate planning for a variety of needs that range from those of the single individual to complicated second marriages and succession planning for small business owners.
- Utilizes such planning tools as wills and revocable trusts, life insurance trusts, charitable trusts, Grantor Trusts, Qualified Personal Residence Trusts, family limited partnerships, limited liability companies, and private foundations.
- Advises clients as to the various elections and methods of designating beneficiaries for individual retirement accounts, qualified plan benefits and 403(b) plans, and advises plan beneficiaries as to their options.
- Counsels clients as to the formation of exempt organizations including public charities, private foundations, business leagues, and other social welfare organizations.
- Assists exempt organizations with state and federal compliance matters including charitable solicitation registrations, Form 990 series, unrelated business income tax, lobbying and small games of chance, and private foundation excise taxes.
- Counsel exempt organizations concerning corporate restructuring, creation of subsidiary organizations, acquisitions, mergers, and dissolutions.
- Advises exempt organizations on governance matters including applications of and revisions to bylaws, membership rights, endowment management policies, conflicts of interest, and other matters.

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PRACTICE AREAS:

Estates & Trusts

Nonprofits

Health Care

STATE ADMISSIONS:

Pennsylvania

Ohio

EDUCATION:

L.L.M., Capital University School of Law, 1993

J.D., cum laude, Case Western Reserve University School of Law, 1992

B.B.A., summa cum laude, Ohio University, 1989

PROFESSIONAL AFFILIATIONS

- American College of Trust and Estate Counsel, Fellow
- Pennsylvania Bar Association – Real Property Probate & Trust Law Section, Probate Trust Division, Past Chair; Charitable Organizations Committee, Vice Chair
- Allegheny County Bar Association, Exempt Organizations Committee
- Allegheny Tax Society, Former Member
- American Bar Association, Former Member
- Pittsburgh Planned Giving Counsel, Former Member
- Ohio State Bar Association – Federal Taxation Section, Estates and Trusts Subsection, Former Chair and Executive Committee Member

COMMUNITY INVOLVEMENT

- Reading is FUNdamental Pittsburgh, elementary school reading mentor

AWARDS AND RECOGNITION

- Selected for inclusion as The Best Lawyers in America 2023 and 2024 for Trusts and Estates

NEWS AND INSIGHTS

PUBLICATIONS

- "Electronic Wills – The Final Frontier?" PBA Real Property Probate and Trust Law Section Newsletter, July 2018.
- "Probate & Trust Law Division Report," Real Property, Probate & Trust Law Section Newsletter, Pennsylvania Bar Association, Winter/Spring 2016; Summer/Fall 2015; Winter/Spring 2015.
- "How Will the Economic Growth and Tax Relief Reconciliation Act of 2001 Affect Individual Taxpayers?" co-authored with Molly E. Few, July 2001.

MEDIA COVERAGE

- "Research, reputation, and donations," radio interview on 90.5 WESA's "The Confluence" for Monday, June 15, 2020

SPEAKING ENGAGEMENTS

- "Planned Giving Potpourri – Before and After," presenter for the Pennsylvania Bar Association's Real Property, Probate and Trust Law Section Annual Retreat, August 2022.
- "Preparing the Pennsylvania Inheritance Tax Return," presenter for the Pennsylvania Bar Institute Continuing Legal Education Seminar, August 2019.
- "Wrongful Death/Survival Actions, Future Interest Compromises and Remainder Returns," panel presenter, Pennsylvania Bar Institute CLE, December 2017.

- “Elections and Disclaimers,” panelist, Pennsylvania Bar Institute, 2017.
- “How to Prepare the Pennsylvania Inheritance Tax Return,” panelist, Pennsylvania Bar Institute, 2017.
- “Drafting Better Trusts,” panelist, Pennsylvania Bar Institute, 2017.
- “How to Write a Will,” panelist, Pennsylvania Bar Institute, 2017.
- “What Color is Your Hat?” presenter, Eckert Seamans’ Continuing Legal Education Seminar, August 2017.
- “Death and Taxes” presenter, Pennsylvania Bar Institute CLE, February 2017.
- “How To Prepare the Pennsylvania Inheritance Tax Return,” panelist, Pennsylvania Bar Institute CLE, 2015.
- “Basic Real Estate for Estate Attorneys,” faculty member, Pennsylvania Bar Institute, June 2014.
- “Act 95 – The New POA Law,” faculty member, Pennsylvania Bar Institute, September 2014.
- “Looking Under the Hood: Drafting Better Trusts to Accomplish Your Client’s Estate Planning Goals,” Pennsylvania Bar Institute, 2014.
- “Fundamentals of Estate Planning,” Pennsylvania Bar Institute, 2014.
- “Estate Planning — What is it and why do you need it?,” Consol Energy Pre-Retirement Seminar, 2014.
- “Charitable Bequests,” Pennsylvania Bar Institute seminar “Death & Taxes,” January 2013.
- “How to Write a Will and Other Essential Estate Planning Documents,” faculty member, Pennsylvania Bar Institute, January 2008 and January 2013.
- “PA Uniform Trust Act, Pitfalls and Solutions,” Pennsylvania Bar Institute, December 2012 and December 2014.
- “What Color is Your Hat?,” Eckert Seamans’ Continuing Legal Education Seminar, August 2012.
- “Closing the Estate,” 18th Annual Estate Law Institute, November 2011.
- “The New Estate Tax-How it Will Affect Charities and Nonprofits,” Pittsburgh Planned Giving Counsel, March 2011.
- “Real Estate Issues in Estates,” Pennsylvania Bar Institute, 2011.
- “Contested Claims,” 17th Annual Estate Law Institute, November 2010.
- “Contested Claims and Creditor Claims Against Decedents’ Estates,” Estate Law Institute, 2008 and 2009; Estate & Elder Law Symposium, February 2010.
- “Wills v. Trusts – A Primer for the Right Tool for your Clients,” moderator, Pennsylvania Bar Institute, 2010.
- “Probate Process and Non Probate Issues,” *Fundamentals of Estate Administration*, Pennsylvania Bar Institute, September 2009.
- How2Practice Estates, planning committee and panelist, October, 2007.