Tax Counsel
Farm Succession & Legacy Preservation

Wright and Moore Law Co. LPA-Delaware, OH
Competitive compensation depending on qualifications and technical work content, benefits offered, non-remote, M-F, overtime pay exempt. Possible equity track available for attorney applicants based on performance.

WRIGHT & MOORE
www.OhioFarmLaw.com

Firm Overview

Wright and Moore Law Co., LPA is seeking an experienced, organized, detailed, curious, communicative, and engaging attorney to join its team. Wright & Moore is a growing boutique law firm located in Delaware and in Celina, with farm and rural clients spanning across the state. The firm focuses on the unique legal needs of farmers and their families, landowners, and other rural businesses. The position is part of a long-term growth strategy and is essential to support our main practice area. Wright & Moore proudly features a culture that is technology-forward, paper-reduced, casual, and pro-home life. Due to the seasonal nature of agriculture, frequent 40+ hour workweeks will be required for project flow, business goals, and potential equity eligibility.

Mission, Vision, Values

<u>Our Mission:</u> At Wright & Moore, we promote thoughtful, educated decision making among Ohio farmers and landowners in order to achieve the succession planning goals of their families and businesses.

<u>Our Vision:</u> To maintain a strong agriculture industry and vibrant rural communities through multi-generational transitions of Ohio family farms and farmland.

<u>Our Core Values:</u>
With our clients, our partners, and our team in mind, Wright & Moore adheres to these core values:

- **Knowledgeable:** Through various legal education and personal development efforts by our team members, we will provide competent counsel that stays in-tune with the laws and rules impacting our industry.
- **Individuality:** Recognizing that each family, farm, legal issue, and employee possess unique goals and features, we strive to provide solutions and opportunities that cater to the needs of each client, partner, or team member.
- **Empathy:** Being accessible to our clients, partners, and team members, staying curious to individual needs, actively listening, and understanding all viewpoints will ensure we are empathetic to each other and to the public.
- **Integrity:** “Doing the right thing” comprises our moral and ethical core, and building and maintaining trust within our team and our stakeholders is of the utmost importance.

- **Family Team:** Collaboration, communication, flexibility, and support can lead a family to accomplish great things together, and we seek to espouse those behaviors internally within our team and externally with members of our firm family.

Responsibilities

Tax Planning: Lead client tax planning meetings alongside legal assistant or co-counsel. Draft specialized language for revocable, irrevocable, charitable remainder, and other trusts. Manage asset spreadsheets summarizing full plans, distributions, estate tax consequences, and estate tax projections. Critically analyze tax vulnerabilities and propose unique solutions. Employ cash flow, discounting, and tax minimization strategies to improve plan viability. Advise clients and team members regarding income tax consequences related to depreciation, installment sales, passive income sources, self-employment taxes, capital gains, and qualified/non-qualified accounts. Maintain active knowledge of IRS opinions, tax court rulings, and other developments in tax law.

Tax Administration: Lead client estate tax filing meetings alongside legal assistant or co-counsel. Collaborate with trust accountant for income tax purposes. Calculate allocations among various sub-trusts. Order professional valuations of businesses. Elect special estate tax valuations, 2032A elections, marital and family trust elections, and GST formulas. Obtain gift valuations for gift tax returns. Complete federal estate tax returns, portability filings, and gift tax returns through software programs.

Teamwork: Prepare matter directives and action items post-meeting. Provide constructive feedback to team members regarding document drafting, project directives, firm initiatives, and tasks for support staff. Actively engage coworkers in office-wide meetings to discuss plan and administrative matters. Employ daily open-door approach that allows for questions from across the firm. Conduct educational sessions for team.
Client Care: Proficient and timely in-person, phone, and email interactions with clients, accountants, investment, insurance, and lending professionals required. Responsible for reporting client or matter updates to support team, client file management, maintaining correct information, and follow-ups with clients. Adhere to firm procedures regarding client file storage, titling, and structure. Prepare and approve bills for projects.

Ethics: Exhibit consistent adherence to the Ohio Rules of Professional Conduct for legal practitioners. Display best practices related to organization, attention to detail, timeliness of filings, and client communication. Obtain conflict waivers as needed. In limited instances, manage client trust funds.

Community Relations: Serve as a professional extension of the firm in Ohio agricultural and legal communities. Prepare and provide educational presentations to industry groups, prospects, partners, and clients. Plan and host biennial industry networking event. Draft thoughtful yet digestible written material for industry publications and Client Advisory Newsletter. Attend industry events to maintain the firm's presence among industry leaders. Join community groups to provide pro bono legal services. Serve as a leader on Ohio agriculture and legal industry trade groups.

Experience and Qualifications

- Passion for the agriculture industry and rural communities and families isa plus
- At least three years' private practice experience focusing on estate and income tax planning, trust concepts, business planning, wealth management, and estate administrations
- Advanced knowledge of estate and income tax rules, estate tax returns and gift tax returns, and estate and business instruments is required
- Demonstrated adherence to the Ohio Rules of Professional Conduct
- Familiarity with online billing programs, online task management, Office Suite programs, document automation programs, and mobile apps
- Must possess excellent verbal and written communications skills, inquisitive skills, strong interpersonal skills, an eye for organization, timeliness, attention to detail, customer service mindset, and a self-starting approach to your work
- Ability to independently handle multiple tasks and projects simultaneously

Salary and Benefits

Competitive compensation depending on qualifications and technical work content, full-time, non-remote, M-F, overtime pay exempt. Benefits include paid holidays, paid time off, health and dental insurance, life insurance, retirement matching, cell phone, laptop, legal or tax education credits, licenses, memberships, and conference travel. Annual bonus possible at discretion of management based on meeting individual goals and firm performance. Possible equity track available.