



J. Brian Hittinger

Partner

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J. Brian Hittinger's practice is focused in the areas of general corporate, business law, real estate, commercial lending, federal and state income tax, trust administration, estate planning, and probate. Mr. Hittinger became a Certified Public Accountant in 1986, and upon graduation from Valparaiso University School of Law in 1990, Brian worked for a number of years as a tax attorney for a nationally known accounting firm. Brian serves on several boards and advisor groups for both "for profit" and "nonprofit" entities. Much of his practice is focused on developing, drafting, and implementing business plans, contracts, and policies. Brian regularly consults on the various forms of doing business and business transactions. As legal counsel for several local corporations, Brian has been instrumental in changing corporate structure, creating new entities, seeking determination letters from the Internal Revenue Service and other government agencies, revising and adopting corporate practice, amending by-laws and articles of incorporation, adopting employment policies, creating different classes of ownership, implementing conflict policies, directing shareholder disputes, enacting audit procedures, drafting agreements, and managing shareholder, member and board meetings. Since Brian represents several corporations that own and maintain significant holdings of real estate, he is familiar with and has drafted and/or assisted in drafting several purchase and sale agreements, commercial lease agreements, finance agreements and management agreements.

In addition to Brian's business practice, he is also engaged in estate planning, business succession planning, and probate and trust litigation. Brian works closely with the firm's Estate Planning Practice Group in formulating and drafting effective estate plan documents for many wealthy and middle class individuals and families. These estate plans may consist of anything from a simple Last Will and Testament to complex revocable and irrevocable trusts or various similar asset holding entities. Brian is actively engaged in and manages the administration of numerous estates and trusts in both Indiana and Illinois. Many of these estates and trusts are complex in nature and require sophisticated federal and state tax analysis. The executors and trustees of these estate plan vehicles are often, banks or other financial institutions. In some cases, the parties to these estates and trusts become engaged in contested disputes and litigation. Brian is experienced in and often consults on such controversies.

As a partner of Krieg DeVault, LLP Brian is a member of several of the firm's practice groups. In addition to the Estate Planning Practice Group Brian is a member of the Business Practice Group and the Tax Practice Group. Brian is a member of the Illinois State Bar Association, Indiana State Bar Association, Lake County Bar Association, American Bar Association, American Institute of Certified Public Accountants, Indiana CPA Society, Institute of Management Accountants (Calumet Chapter) and National Association of Development Companies. Brian consults with, contributes to, and serves as legal counsel, on the board of directors, or as an officer of numerous community organizations. These organizations include Northwest Indiana Forum, Lake County Indiana Economic Alliance (LCEA), TradeWinds Rehabilitation Center, Regional Development

Company, and the Legacy Foundation. In the past, Brian has chaired the Planned Giving Group of Opportunity Enterprises, Inc., and served as legal counsel for the Valparaiso Parks Foundation, the Valparaiso YMCA and United Methodist Church. Brian has taught as an adjunct professor at Valparaiso University School of Law and the Kelley School of Business. Brian frequently speaks on numerous business, real estate, estate planning and trust administration matters.

Education

- J.D., *High Distinction*, Valparaiso University School of Law, Valparaiso, Indiana, 1990
- B.S. in Accounting, Indiana University, Bloomington, Indiana, 1982

Bar & Court Admissions

- Indiana, 1990
- U.S. District Court for the Northern District of Indiana, 1990
- U.S. District Court for the Southern District of Indiana, 1990
- Illinois, 1990
- U.S. Supreme Court, 1990
- U.S. Tax Court, 1992
- U.S. District Court for the Northern District of Illinois, 1990

Certifications

- Legal Lean Sigma® White Belt

Practices

- Business Services
- Commercial and Real Estate Lending
- Tax
- Trust and Estate Litigation
- Real Estate Services
- Private Client Services

Industries

- Financial Services
- Real Estate
- Construction

Professional Associations

- Member, American Bar Association
- Member, American Institute of Certified Public Accountants
- Member, Illinois State Bar Association
- Member, Indiana State Bar Association



- Member, Indiana CPA Society
- Member, Lake County Bar Association
- Member, Porter County Bar Association
- Member, NADCO
- Designated SBA Closing Attorney
- Vice Chair, Northwest Indiana Forum
- Active Counsel, Regional Development Company
- Past Chair, Lake County Economic Alliance
- Past Adjunct Professor, Valparaiso University School of Law
- Past Adjunct Professor, Kelley School of Business