KRIEG DEVAULT

Rodney S. Retzner

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Rodney Retzner is a Partner in the firm's Estate Planning and Administration Practice. His practice is concentrated in the areas of estate and business succession planning, estate and trust administration and estate and trust litigation. In the practice of succession planning, Mr. Retzner has worked with many closely-held family businesses in order to assist in the transition of the business to future generations with the least amount of impact as possible from taxation as well as family relationships. Mr. Retzner's practice in the area of estate planning has included work with individuals with nominal estates up to individuals with over a billion dollars in net worth.

Education

- J.D., University of Cincinnati College of Law, Cincinnati, Ohio, 1998
    - Moot Court: Moot Court Board, 1996-1998; Corporate Law Fellowship, 1995-1998
- B.S. in Mechanical Engineering, *cum laude*, Rose-Hulman Institute of Technology, Terre Haute, Indiana, 1990
- M.S. in Nuclear Power, Navy Nuclear Power Program, 1991

Bar & Court Admissions

- Indiana (1998)
- U.S. District Court for the Northern District of Indiana (1998)
- U.S. District Court for the Southern District of Indiana (1998)
- Florida (2017)

Practices

- Business Services
- Estate Planning and Personal Services
- Tax
- Trust and Estate Litigation

Industries

- Financial Services

Representative Experience

- Represented purchaser in negotiation and acquisition of a telecommunications company valued in excess of $10 million.
- Responsible for the creation/transformation of a large trust holding interest in a closely-held company into a private foundation with assets in excess of $20 million; thereby allowing for greater impact on the communities served by that company through the private foundation.
- Representation in the estate and business succession planning of a successful nursing home developer with excess of $20 million in assets and successful representation of the personal representative of the estate in transitioning the assets through estate administration and estate litigation through the ultimate beneficiaries.
- Worked with various financial institutions and other creditors in the filing and prosecution of claims against deceased estates and trusts as well as against non-probate transferees, including opening estates and administering estates as a creditor and defending creditors against various asset protection devices implemented by debtors.
- Involved in litigation involving disputes with respect to will contests and trust litigation representing both plaintiffs and defendants' estate and trusts in litigation of all types related to the contest of trusts and wills as well as disputes involving distribution and other prosecution and defense of claims. Mr. Retzner has navigated clients through such disputes up to and through the Indiana Court of Appeals.

Professional Associations

- American College of Trust and Estate Counsel - ACTEC (Member)
- Children's Museum of Indianapolis (Planned Giving Committee)
- Indiana University Maurer School of Law (Adjunct Professor - Trust and Estate Planning)
- Indianapolis Bar Association (Member)
- Executive Council of Estate Planning and Administration Section, Indianapolis Bar Association
- Indiana State Bar (Member)
- Council of Probate and Real Property Section, Indiana State Bar Association
- Probate Review Committee, Indiana State Bar Association
- Indianapolis Estate Planning Council (Member)
- Fishers Advisory Plan Commission and Board of Zoning Appeals, legal counsel

Awards & Recognitions

- Mr. Retzner is a Certified Estate Planning and Administration Specialist, certified by the Indiana State Bar Association's Estate Planning and Administration Specialty Certification Board
- Indiana Super Lawyers, 2009-2023
- Best Lawyers® Trusts and Estates "Lawyer of the Year" in Indianapolis, 2018; 2020; 2022-2023
- Best Lawyers In America©, Trusts and Estates, 2010-2014; 2016-2024
- Chambers USA: Leader In the Field of Private Wealth Law, 2018-2022
- Forty Under 40 Award Recipient - Indianapolis Business Journal
- Martindale-Hubbell AV Rating
- Stanley K. Lacy Leadership Series, Class XXVIII
- Community Quarterback Award Recipient - Indianapolis Colts
- Numerous medals and ribbons in connection with U.S. Navy
- Five Star Wealth Manager Award

- United States Navy Reserve, previous Commanding Officer of several reserve units (retired 2015)

Seminars & Presentations

- Presenter, "Filing Claims in an Estate," Indiana Bankers Association Mega Conference, May 6, 2024
- “Fundamentals of Will and Trust Drafting,” ICLEF, 2008
- “Back to the Future: Business Succession Planning,” Indianapolis Bar Association, 2006
- “How to Protect Assets During Life and Avoid Estate Tax at Death in Indiana,” National Business Institute, 2005
- “Estate and Trust Planning Beyond the Acronyms,” Indiana State Bar Association, 2005
- “What’s New in Estate Planning & Administration & Medicaid,” Indianapolis Bar Association, 2005
- “Untrustworthy Non-Probate Transfers," ICLEF, 2005
- “Private Foundations and Other Avenues of Planned Giving,” Lorman Education Services, 2003
- “Charitable Wealth Transfer Techniques,” Bowling Green State University, 2003
- “Estate Planning for Married Couples in an Era of Tax Uncertainty,” Old National Trust Company, 2002
- “Planning Opportunities with Qualified Tuition Programs in Indiana,” National Business Institute, 2002
- “Basic Will Drafting and Planning,” Indiana Continuing Legal Education Forum, 2002
- “Changing from Wide Angle to Zoom Lens: Estate Planning for the Surviving Spouse,” Indiana Continuing
- Legal Education Forum, 2002
- “What’s New in Estate Planning,” Indianapolis Bar Association, 2000, 2001, 2002
- “Top Ten Practice Tips for Young Lawyers & General Practitioners – Estate Planning and Administration,” Bank One, 2000
- “Dealing with Your Stock," Community Bankers Association of Indiana, Inc. Education Seminar, 2000

Publications

- Co- Author, "Putting the PURPOSE in a Trust: Using a Purpose Trust in a Business Succession Plan," February 27, 2024
- Co- Author, "Putting the PURPOSE in a Trust: Using a Purpose Trust in a Business Succession Plan," The Indiana Lawyer, February 22, 2024
- Co-Author, "Higher Estate and Gift Tax Exemptions for 2024...But How Long Will This Last?" January 2, 2024
- Author, "Avoid Leaving an Inheritance to Someone You’ve Never Met," The Indiana Lawyer, December 6, 2023
- Co-Author, "Chasing the “Worm” – Act Now to Use the Federal Gift/Estate Tax Exemption," June 8, 2023
- Co-Author, "What to do with the Cuckoo Clock? Disposing of Tangible Personal Property in an Estate Plan," March 6, 2023
- Co- Author, "What to do with the Cuckoo Clock? Disposing of Tangible Personal Property in an Estate Plan," The Indiana Lawyer, March 1, 2023
- Author, "Transferring Florida Real Estate - Tread with Caution," October 4, 2022
- Co-Author, "Three Minute Update - Day in the Life of a Business: Will Your Business Continue to Thrive If You Do Not Survive?" March 31, 2022
- Co-Author, "Indiana’s New Advanced Health Care Directive," August 10, 2021
- Author, "Estate and Gift Taxes: Do We Bet on Red or Black (Or Green)?" May 20, 2021
- Co-Author, "IRS Announces Higher Estate and Gift Tax Rates for 2021...But....?" November 16, 2020
- Co-Author, "Estate Planning During the Time of COVID-19," April 20, 2020

- Co-Author, "Indiana's New Legacy Trust: An Asset Protection Strategy for Hoosiers," May 22, 2019
- Co-Author, "Tidying Up for 2019: Are Your Estate Planning Documents in Order?," March 5, 2019
- "Practical Law Materials - Indiana Wills and Trusts," Thompson Reuters Westlaw
- "Estate Planning in a Changing Tax World," Inside the Minds: New Strategies in Estate Planning, 2008

Certifications

- Board Certified Indiana Trust and Estate Lawyer by Trust and Estate Specialty Board
- Legal Lean Sigma® White Belt