

## Wendy P. Holtvluwer

MEMBER

Grand Rapids

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Wendy Parr Holtvluwer is a Member of the firm and has been practicing law since 2000. Her practice areas include probate & estate planning, taxation, nonprofits and tax-exempt entities and business counsel.

### Estate Planning

Ms. Holtvluwer works with a wide variety of individuals of all ages and circumstances to help them with their estate planning, from couples with young families to successful business owners and from single people to non-traditional couples. She prepares wills, revocable and irrevocable trusts, durable powers of attorney for financial decisions, designations of patient advocates and HIPAA consents to allow clients to avoid probate, reduce or eliminate taxes and protect their children and loved ones.

Ms. Holtvluwer has earned an LL.M. in taxation, which is a Masters degree in tax law, with a concentration on estate and gift tax planning, as well as generation-skipping tax, trust income tax matters, corporation, partnership and S corporation tax matters, and IRS dispute litigation. Her training, education and experience, provide her with a wide variety of techniques to help her clients reduce or eliminate

### Practice Areas

- [Probate](#)
- [Estate Planning](#)
- [Business and Corporate](#)
- [Nonprofit and Tax Exempt Organizations](#)
- [Corporate Taxation](#)
- [Guardianships and Conservatorships](#)
- [Private Client](#)
- [Wills and Trusts Disputes](#)
- [Personal Legal Services](#)

### Education

- J.D., Ohio Northern University College of Law, 2000, with high distinction
- LL.M. in Taxation, New York University School of Law, 2012
- Georgetown University Law Center, 2011
- B.A., Cornerstone University, 1994

### Bar Admissions

- Michigan, 2000



taxes while passing their estate down to loved ones. She works with her clients to complete beneficiary designations on retirement plans, IRA's and other tax-deferred investments to avoid common income tax traps. She helps clients select appropriate vehicles for gifts to children and grandchildren, including Uniform Gifts to Minors gifts, Section 529 Plans, Section 2503(c) trusts, Crummy trusts and qualified personal residence trusts. For families with a special needs child, she can help protect the child's benefits. When working with business owners or clients with a vacation home, she helps with succession planning and tax planning, using vehicles such as family limited partnerships, limited liability companies and grantor trusts, as well as family or employment agreements to assist with the smooth transition to future owners.

As described below, Ms. Holtvluwer also has extensive experience with current and deferred charitable giving vehicles, including private foundations (operating and nonoperating), public charities, donor advised funds, charitable gift annuities, charitable remainder trusts and charitable lead trusts. This wide spectrum of tools allows her clients to accomplish their charitable goals in tandem with assistance they wish to provide to their own families.

Also described below, Ms. Holtvluwer's practice involves will and trust dispute litigation, which allows her to assess common potential problem areas. She gives her clients options and ideas to tighten their plans to minimize or avoid future disputes during the trust or estate administration process.

### **Nonprofit/Charitable Entities**

Ms. Holtvluwer has experience in working with



Michigan nonprofit corporations, charitable trusts and unincorporated associations. She works with clients to determine which charitable vehicle best suits their needs. She creates the organizations, applies for tax-exempt status with the IRS and teaches clients how to operate their charitable organizations moving forward, including governance and control, financial and recordkeeping requirements, federal and State filing and compliance procedures, fundraising and development matters. She assists with Michigan licensing matters for solicitation, raffle, bingo and other charitable gaming fundraisers. She assists with State sales tax recordkeeping and filing requirements. She has worked with public charities, private foundations and private operating foundations. She has experience with a variety of nonprofit entities, including hospitals and nursing homes, universities and schools, school booster groups, churches, children's sports organizations, theatre and the arts, community foundations, organizations with a group ruling exemption and a variety of other nonprofit organizations of all types and sizes. She continues to work with these organizations on an ongoing basis to help them operate smoothly and effectively, while protecting their federal tax-exempt status and State good standing status.

### **Probate**

Ms. Holtvluwer helps her clients carry out their lifetime planning by helping to administer their estates or trusts after death. She advises the personal representative or trustee on his or her duties and any advisable tax or state law elections. She represents her clients' interests in working to avoid litigation, but also representing her clients in court when litigation becomes unavoidable. She assists clients after the



death to amend irrevocable trusts under certain circumstances, such as a change in circumstances that thwarts the grantor's original intent. Her experience includes representing the interests of personal representatives, trustees, heirs or beneficiaries when disputes arise.

Ms. Holtvluwer also has extensive experience representing clients in guardianship and conservatorship matters for minors and legally incapacitated adults, including developmentally disabled individuals.

### **Professional Affiliations and Activities**

Ms. Parr Holtvluwer belongs to the State Bar of Michigan and is active with the Probate and Estate Planning Section where she serves on the Specialization Committee and the Michigan Uniform Power of Attorney Act Committee. She is a member of the American Bar Association and the Grand Rapids Bar Association.

She is listed in the "Best Lawyers in America®" for Non-Profit / Charities Law, and Trusts and Estates and was named as *Best Lawyers* 2020 Grand Rapids Lawyer of the Year for Nonprofit/Charities Law.

Ms. Parr Holtvluwer is on the Board of Directors for the Western Michigan Planned Giving Group, the West Michigan Estate Planning Council as well as the Grand Rapids Legal Assistance Center. In May 2009, she was appointed to the Membership Committee for Meritas, a global alliance of more than 170 business law firms.

### **Articles and Presentations**

Ms. Parr Holtvluwer is a frequent speaker on various estate planning and probate topics to churches,



community groups, organizations and professional associations.

She was a member of the Editorial Board for the State Bar of Michigan Probate and Estate Planning Section Journal.

### **Community Activities**

Ms. Parr Holtvluwer is on the Development Committee for the Grand Rapids Civic Theatre. She was formerly on the Board of Directors for the Grand Rapids Area Center for Ecumenism (GRACE) and was previously a member of the Porter Hills Foundation Planned Giving Committee. She also serves on the VanAndel Institute Junior Professionals Board.

### **Education**

Ms. Parr Holtvluwer received her law degree in 2000 from Ohio Northern University College of Law, J.D. with high distinction and her undergraduate degree in 1994 from Cornerstone University. She received an LLM in Taxation from New York University School of Law in 2012. She received her Probate and Estate Planning Certificate, issued by the Institute of Continuing Legal Education (ICLE) and the Probate & Estate Planning Section of the State Bar of Michigan in 2006. She is admitted to practice in Michigan.

