

John T. McFarland

MEMBER

Grand Rapids

mcfarlandj@millerjohnson.com

T 616.831.1795



John T. McFarland is a Member at Miller Johnson and has been practicing law since 2000. He concentrates his practice in the areas of estate planning, trust and estate administration (including fiduciary litigation), business succession planning, nonprofit and tax-exempt organizations, and tax law. Mr. McFarland has extensive experience in the area of charitable giving and planned giving and advises both individuals and nonprofit and tax-exempt organizations.

Estate and Wealth Transfer Planning

He assists clients with the preparation of various estate planning instruments, such as wills and durable powers of attorney for financial decisions and designation of patient advocates. He also assists clients with the formation of various estate planning vehicles, including grantor retained annuity trusts (GRATs), intentionally defective grantor trusts (IDGTs), family limited partnerships (FLPs), family limited liability companies (FLLCs), self-cancelling installment notes (SCINs), private annuities, qualified domestic trusts (Q-DOTs), qualified personal residence trusts (Q-PRTs), irrevocable life insurance trusts (ILITs), minor's trusts, special needs trusts,

John T. McFarland — Miller Johnson

Practice Areas

- [Probate](#)
- [Estate Planning](#)
- [Nonprofit and Tax Exempt Organizations](#)
- [Family Owned Business and Closely Held Companies](#)
- [Personal Legal Services](#)
- [Wills and Trusts Disputes](#)
- [Personal Taxation](#)

Education

- J.D., Wake Forest University School of Law
- LL.M. in Taxation, Villanova University School of Law
- B.A. cum laude, Hillsdale College

Bar Admissions

- Michigan, 2003
- Illinois, 2000

Honors

- Recognized as a 2025 Best Lawyers for Litigation-Trusts and Estates, Nonprofits, and Trusts and Estates
- Recognized as the 2025 Grand Rapids "Lawyer of the Year" for Nonprofits



charitable remainder trusts (CRTs) and charitable lead trusts (CLTs). Mr. McFarland often assists his clients with business succession planning issues for family and closely held businesses. Mr. McFarland has common objectives for his clients with respect to their estate planning needs. These include:

- Minimizing, deferring, or eliminating, estate, gift, generation skipping transfer, and income taxes.
- Planning for the transition of a family business in a tax-efficient manner, while at the same time addressing sensitive family concerns.
- Avoiding probate and maintaining client privacy through the use of revocable living trusts and the proper titling of assets.
- Coordinating life insurance and retirement plans with the client's overall estate plan.
- Accomplishing charitable planning in a tax-efficient manner consistent with the client's philanthropic goals.

Trust and Estate Administration

Mr. McFarland handles all aspects of trust and estate administration from small estates to taxable estates. He handles probate administration, trust administration, tax return preparation, probate litigation, and guardianships and conservatorships. Mr. McFarland has experience with contested will, trust, and estate matters, including claims of undue influence, challenges of lack of testamentary capacity, trust reformations, tax apportionment litigation, and claims of breach of fiduciary duty. Mr. McFarland has significant experience structuring settlement agreements and has participated in numerous estate settlement mediation conferences.



Nonprofit and Tax-Exempt

Mr. McFarland advises charitable organizations, families, and individuals on a broad range of matters. He has extensive experience advising charities about planned giving programs. He counsels charities and individuals on various charitable planning techniques and strategies. Mr. McFarland assists clients with the formation of charitable remainder unitrusts (CRUTs), including standard charitable remainder unitrusts (STAN-CRUTs), net income charitable remainder unitrusts (NICRUTs), net income with make-up charitable remainder unitrust (NIMCRUTs), and FLIP CRUTs. He also assists clients with the formation of charitable remainder annuity trusts (CRATs), charitable lead annuity trusts (CLATs), and charitable lead unitrusts (CLUTs). He counsels charities on charitable gift annuity programs, including state registration requirements and filings. He represents private foundations and public charities on corporate governance matters, conflict of interest policies, annual filings, unrelated business income tax issues, and tax filings.

Community Activities

Mr. McFarland is the president of the Western Michigan Planned Giving Group. Mr. McFarland is a member of the Economic Club of Grand Rapids. Mr. McFarland also currently serves on the Hillsdale College Alumni Board. He also serves on the Catholic Charities West Michigan Planned Giving Advisory Council. In the past, he served on the Board of Directors of the Lingap Children's Foundation in Jackson, Michigan. The Lingap Children's Foundation is a United States based charity with a mission to help street children and orphans in Toledo City, Cebu, Philippines. Mr. McFarland also served as a Trustee of



the Barney Family Foundation in Chicago, Illinois.

Honors

- Recognized as a 2025 Best Lawyers for Litigation-Trusts and Estates, Nonprofits, and Trusts and Estates.
- Recognized as the 2025 Grand Rapids “Lawyer of the Year” for Nonprofits.
- Recognized as a 2024 Best Lawyers for Litigation – Trusts and Estates, Nonprofits, and Trusts and Estates.

Education

Mr. McFarland received his law degree from Wake Forest University School of Law and an LL.M. in Taxation from Villanova University School of Law. He received his undergraduate degree from Hillsdale College. Mr. McFarland is licensed to practice law in Michigan and Illinois.

Mr. McFarland received his Probate and Estate Planning Certificate, issued by the Institute of Continuing Legal Education (ICLE). He is also a CERTIFIED FINANCIAL PLANNER™. The Certified Financial Planner Board of Standards, Inc. sets and enforces the requirements for CFP® certification. He is fluent in Spanish and spent time studying at La Universidad de Belgrano in Buenos Aires, Argentina. He also served on a project for the director of The Buenos Aires Stock Exchange.

