

Teresa L. Rajala

MEMBER

Kalamazoo

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Teresa L. Rajala is a Member in Miller Johnson's estate planning group. She works with private clients and her practice includes estate administration, estate planning and tax planning.

Estate Planning and Succession Planning

Ms. Rajala assists individuals and couples of all ages and backgrounds with planning in the event of incapacity during their lifetime and for estate administration after death and incorporates aspects of tax planning, succession planning and asset protection. Ms. Rajala's clients come from all walks of life, and include business owners, professionals, and philanthropists.

In her practice, Ms. Rajala prepares estate plans including revocable trusts, wills, durable powers of attorney and health care directives. In addition, she is well versed in estate freezing strategies designed to reduce or eliminate exposure to the federal estate tax, as well as facilitating the transfer of wealth to successive generations including qualified personal residence trusts (QPRTs), grantor retained annuity trusts (GRATs), family limited partnerships (FLPs) and sales to intentionally defective grantor trusts

Practice Areas

- [Estate Planning](#)
- [Private Client](#)
- [Wills and Trusts Disputes](#)
- [Vacation Home Planning](#)
- [Personal Taxation](#)

Education

- LL.M. in Taxation, University of Florida Levin College of Law
- J.D., Stetson University College of Law, *cum laude*
- B.A., University of South Florida

Bar Admissions

- Michigan
- Florida

Honors

- University of Florida Levin College of Law, Graduate Editor of the *Florida Tax Review*

Professional Affiliations

- State Bar of Michigan
- Florida Bar
- Tax Section and the Real Property, Probate, and Trust Law sections, Florida Bar, Member



(IDGTs).

Florida Law

In addition to being licensed in Michigan, Ms. Rajala is admitted to the Florida Bar, and assists clients who own Florida property, are part-time Florida residents, or are contemplating becoming Florida residents, to understand the idiosyncrasies of Florida law.

Professional Affiliations

Ms. Rajala is a member of the State Bar of Michigan and the Florida Bar, and a member of the Tax Section and the Real Property, Probate, and Trust Law sections of the Florida Bar.

Presentations

Ms. Rajala is a frequent speaker to professional, church and community groups on a range of topics. These include: estate planning and taxation, charitable giving, wills and trusts, planning to avoid probate, living wills and patient advocate designations, guardianships and conservatorships, and special needs trusts.

Because of her experience practicing in Florida, she is sought after for counsel in this area. In April 2019, she presented “Florida Law for Michigan Advisors,” to the Southwestern Michigan Estate Planning Council.

Education



Ms. Rajala received a Master of Laws in Taxation (LL.M.) from the University of Florida Levin College of Law, where she was a Graduate Editor of the *Florida Tax Review*. She received her Juris Doctor from Stetson University College of Law, *cum laude*, where she was a Member of the *Stetson Law Review*, and her undergraduate degree from the University of South Florida.

