

## 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 planning, succession planning, tax planning, trust administration and probate administration. Teresa is admitted in Michigan and Florida, and maintains a significant practice in assisting clients with establishing domicile in Florida, tailoring their estate plans to Florida law, and advising on the acquisition of vacation homes, rental properties, and retiring in Florida.

### 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 carrying out each client's wishes regarding the disposition of their property to their beneficiaries after death. Ms. Rajala's clients 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

### Practice Areas

- [Estate Planning](#)
- [Private Client](#)
- [Wills and Trusts Disputes](#)
- [Vacation Home Planning](#)
- [Personal Taxation](#)
- [Probate](#)
- [Elder Law – Medicaid Planning](#)

### 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



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 (IDGTs).

### **Florida Law**

Ms. Rajala is admitted to the Florida Bar, and actively practiced in the Sarasota and Tampa markets prior to moving to Michigan. Her Florida practice includes advising clients regarding the application of Florida law to their existing estate plans and business arrangements, advising clients regarding the acquisition and management of Florida properties, and drafting documents as necessary to carry out a client's intent when moving to Florida. With respect to her Florida practice, Teresa's clients include individuals who are current Florida residents, are contemplating becoming Florida residents, part-time Florida residents, and clients who are purchasing property located in Florida.

### **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 and the State Bar of Michigan.

### **Presentations and Publications**

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. Teresa also speaks regularly on matters regarding Florida law.

Teresa also authors and co-authors on articles regarding various tax, estate planning and succession planning issues.

## **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*. Teresa received her undergraduate degree from the University of South Florida.

