

John R. Cummins

Partner



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Louisville

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Overview

John focuses his practice on estates, trusts, family business and disability planning, and the administration of estates and trusts. John also has an active health law practice focused on representing physicians in business and regulatory matters.

Experience

- Member, American College of Trust and Estate Counsel
- Past Member, Attorneys for Family Held Enterprises
- Member, ABA Estate & Gift Tax Committee, 1983-Present; Chairman, Valuation Subcommittee, 1986-1991; Chairman, Employee Benefits Subcommittee, 1984-1986; Chairman, Liquidity Subcommittee, 1983-1984
- Editor-in-Chief, Bingham Greenebaum Doll PLLC *Law Letter*, 1985-1998
- Founder and Editor-in-Chief, Bingham Greenebaum Doll PLLC *Health Letter*, 1990-1998
- Leadership Louisville, 1989-1990

Recognition

News

- Super Lawyers® Recognizes 33 Bingham Greenebaum Doll Attorneys in Kentucky and Ohio
- 77 Attorneys Across All Six Bingham Greenebaum Doll Offices Named to 2020 Edition of *Best Lawyers in America*®
- DBG Estate Planning Department Earns Top Rankings in Chambers High Net Worth 2019

- 36 Bingham Greenebaum Doll Attorneys Recognized in the 2019 Kentucky and Ohio *Super Lawyers*® Lists
- Eight BGD Attorneys Named “Lawyers of the Year” in the 25th Edition of The Best Lawyers in America©
- New Tax Act Provides Estate Planning Window of Opportunity
- 39 Bingham Greenebaum Doll Attorneys Included in the 2018 Kentucky and Ohio *Super Lawyers*® Lists
- Four Bingham Greenebaum Doll Partners Receive Top Rankings in Chambers 2017 High Net Worth Guide
- Eleven Bingham Greenebaum Doll Attorneys Named 2018 "Lawyers of the Year" in the 24th Edition of *The Best Lawyers in America*©

Honors and Awards

- Named one of Louisville Business First's "20 People to Know in Law," 2019
- Selected for inclusion in *The Best Lawyers in America*® for more than 30 years in the fields of Health Care Law, Litigation - Trusts and Estates, and Trusts & Estates
- Named as a "Top Ranked" Attorney by *Chambers High Net Worth Guide*, 2017
- Recognized as one of the "Top 50 Attorneys in Kentucky" in the *Kentucky Super Lawyers*® lists, 2007-2011
- Recognized as one of the "Top 10 Attorneys in Kentucky" in the *Kentucky Super Lawyers*® lists, 2008-2010
- Selected for inclusion on the *Kentucky Super Lawyers*® list, 2007-2019
- Listed as Estate Specialist in *J.K. Lasser's New Rules for Estate and Tax Planning*
- Selected for the American Medical Association National Physician Advisory Network
- Selected for the National Directory of Healthcare Consultants and Attorneys by the American Society of Plastic and Reconstructive Surgeons
- Included in 2004 SEAK, Inc. National Directory of Physicians' Counsel
- Member, Phi Beta Kappa
- Included in the 2005 Legal Media Group Guide to the Leading U.S. Healthcare Lawyers

Insights

- "A Farm Trust Isn't a Farm Trust Without a Farm!" December 10, 2019
- "Beneficiary Suit Time-Barred by Effect of Trustee Notice," July 30, 2019
- "Family Battles Over Family Farm Trust," July 11, 2019
- "Kentucky Rejects Tortious Interference with Inheritance," May 15, 2019
- "Protracted Trust Litigation Costs All Parties," April 24, 2019
- "20% Small Business Income Tax Deduction Available to Estates and Trusts," March 7, 2019
- "Disgruntled Beneficiary's Strident Claims Rejected," March 6, 2019
- "IRS Proposes Regulations to Eliminate Clawback Risks on Large Gifts," March 1, 2019

- "Trust Grantor Fails to Exercise His Retained Power Properly," November 12, 2018
- "Court Finds No Violation of Public Policy Where Challenge to Trust Causes Minors to Forfeit Inheritance," November 12, 2018
- "Simple POD Beneficiary Designation Costs Family Thousands In Multi-Year Litigation," July 9, 2018
- "Florida Trustee's Failure to File Trust Accountings and Tax Returns Results in Trust Freeze," March 12, 2018
- "IRS Approves Extended Retirement Plan Distributions to a Trust," March 2, 2018
- "Informal Trust Contest Fails and Subsequent Lawsuit Time-Barred," December 8, 2017
- "Court Rejects Trust Modification to Add a Removal Provision," November 15, 2017
- "Modification of Trust Power of Appointment Given Retroactive Effect by IRS," November 15, 2017
- "IRS Adjusts Predeceased Spouse's Estate Tax Exemption in Surviving Spouse's Estate Tax Audit," September 29, 2017
- "Co-Executors' Choice of Appraiser Upheld," August 18, 2017
- "Beneficiary's Trust Interest Properly Taken for Beneficiary's Debts Under Modified Trust," August 14, 2017
- "IRS Grants Limited Portability Election Relief," June 16, 2017
- "Significant Trust Modification and Geographic Transfer Approved," June 5, 2017
- "Decanted Trusts Win IRS GST Tax Approval," April 14, 2017
- "IRS Grants Same-Sex Married Couples Partial Gift and Estate Tax Relief," March 15, 2017
- "Trustee Removals: Following the Winding Path of the Uniform Trust Code," March 9, 2017
- "Estate Required to Make Portability Election for Benefit of the Surviving Spouse," March 2, 2017
- "Florida Nixes Married Couple's Bi-State Dual Homestead Exemptions," January 12, 2017
- "IRS Allows Retroactive Trust Modification to Achieve the Donor's Tax Objectives," January 9, 2017
- "The Fiscal Cliff In Depth," Bingham Greenebaum and Doll, January 2013
- Co-Author, "Hospital and Medical Staff Credentialing and Peer Review," *Kentucky Health Law* (5th ed. 2008)
- Author, "A Guide to Successful Compliance with HIPAA Regulations," *Complying with Health Care Privacy Laws*, Aspatore, 2008
- Co-Author & Editor, "Emerging Companies Guide: A Resource for Professionals and Entrepreneurs," published by the American Bar Association
- Co-Author, "Strategies and Techniques for Successful Estate Planning," *Inside the Minds: Estates and Trusts*, published by Aspatore Books, July 2005
- Co-Author, "Hospital and Medical Staff Credentialing and Peer Review," UK CLE *Kentucky Health Law*, 4th Edition, 2004
- Co-Author, "Lifetime Gifts: Outright, in Trust and Non-Traditional Giving Techniques," UK *Estate Planning Handbook*, 2nd Edition, 2003
- "Selected Recent Developments in Trusts, Estates, and Estate Planning," Louisville Bar Association, November 15, 2002
- "Hospitals Defend Lawsuits on Quality of Care," *Kentucky Hospitals*, Spring 1991

- "The National Practitioner Data Bank: New Benefits and Burdens," *Kentucky Hospitals*, Fall 1990
- "An Analysis of the IRS Section 2036(c) Notice; part II," *Journal of Taxation*, December 1989
- "An Analysis of the IRS Section 2036(c) Notice; part I," *Journal of Taxation*, November 1989
- "Proposed Medicare Regulations: Denial of Payment for Substandard Quality Care and Review of Beneficiary Complaints," *Kentucky Hospitals*, Fall 1989
- "Medicare-Medicaid Fraud and Abuse Safe Harbors," *Louisville Lawyer*, Vol. 10, No. 1, 1989
- "Using the Service's New Handbook for Estate Tax Examiners," 68 *Journal of Taxation* 276, May 1988
- "Detailed Analysis of Section 10108 of H.R. 3545 Relating to Minority Discounts and Estate Freezes," American Bar Association Section of Taxation Paper, November 1987
- "Special Use Valuation-Entity Issues," American Bar Association Section of Taxation Paper, November 1987
- "Planning for an ESOP to Assume an Estate Tax Liability Involves Many Unanswered Questions," 12 *Estate Planning* 290, September 1985
- "Proposed Regulations Explain Some Limitations on Stock Redemptions to Pay Taxes and Expenses," 12 *Estate Planning* 8, January 1985
- "Passive Assets: New Changes to the Deferral Rules," 123 *Trusts & Estates* 29, September 1984
- "Section 6166 Legislation: Interpreting TCA '82 and Treasury's Response to S. 1251," 122 *Trusts & Estates* 39, October 1983
- "Current Attitudes Toward Estate Tax Discounts for Restricted Securities and Underwriting Fees," 10 *Estate Planning* 276, September 1983
- "The Equine Partnership Freeze: How to Win the Estate Tax Stakes," *Kentucky Bench and Bar*, October 1982
- "Making a Timely Section 754 Election after a Partner's Death," *Taxation for Accountants*, August 1982
- "Retained Power to Substitute Corporate Trustees," 119 *Trusts & Estates* 42, Co-Author, April 1982
- "The Active Business Requirements for Estate Tax Deferral; How Little Activity Qualifies?" 59 *Taxes* 647, September 1981
- "Tax Planning for the Coal Miner's Daughter's Father," 120 *Trusts & Estates* 55, October 1981

Activities and Affiliations

- Louisville Bar Association
- Kentucky Bar Association
- American Bar Association (Section of Real Property, Probate and Trust)

Community Involvement and Pro Bono

- Past Member, Deferred Giving Committee, Home of the Innocents
- Past Member, Planned Giving Committee, Louisville Zoo
- Past Member, Planned Giving Committee, Jewish and St. Elizabeth Hospital Foundation
- Past Member, Planned Giving Committee, Home of the Innocents
- Past Director, Louisville Ballet

- Past Director, Intervention Resource Center
- Past Director, Jewish Hospital Foundation
- Past Director, Louisville Jaycees
- Past Director, Family & Children's Counseling Centers
- Past Trustee, University of Louisville Hospital

Presentations

- Co-Presenter, "Unlocking Wealth: Timely Strategies for Moving Family Assets," Louisville, Kentucky, February 23, 2010
- Co-Presenter, "HIPAA for Estate Planners," Louisville Bar Association, March 2005
- Co-Presenter, "What the Trust and Estate lawyer Must Know About HIPAA," University of Kentucky Estate Planning Seminar, July 2004
- Moderator, Kentucky MGMA Fraud & Abuse Compliance Seminar, 1999
- Moderator, Kentucky Health Care Reform Seminar, October 1995
- "Recent Developments in Estate Planning," University of Kentucky Annual Estate Planning Seminars, 1981-1985, 1987
- "Handling Distributions from Qualified Plans," Midwest Tax & Estate Planning Seminar, 1985
- "Planning Under the New Federal Transfer Tax Laws"
- "Ripped from the Headlines: 2010's Once in a Lifetime Estate Planning Opportunities"
- "Unlocking Wealth: Timely Strategies for Moving Family Assets"

Areas of focus

Practices

- Trusts, Estates and Wealth Preservation
- Estate and Trust Planning
- Charitable Planning
- Succession Planning including Business Owners
- Irrevocable Trusts
- Multi-Generational Planning
- Estate and Trust Administration

Industry sectors

- Health Care
- Physicians and Physician Organizations
- Family Office and High Net Worth

Education

- Harvard Law School, 1975, JD
- Brown University, 1972, AB

Admissions and qualifications

- Kentucky
- US Court of Appeals for the Fourth Circuit
- US Court of Appeals for the Sixth Circuit