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John R. Cella, Jr., Of Counsel
D 919.881.2202 | F 919.783.8991
jcella@rl-law.com

John counsels clients in trust, estate, business, and related tax planning matters. His estate planning representations include simple will planning, pour-over will and revocable trust planning, and "taxable estate" planning with irrevocable grantor and non-grantor trusts. He also advises on North Carolina probate and federal income, estate, gift, and generation-skipping tax (GST) law consequences of lifetime and post-mortem wealth transfers.

John's ERISA and compensation background in valuable when advising clients regarding qualified retirement plans, IRAs, equity compensation, and deferred compensation.

John also works with executors, trustees, and beneficiaries in simple and complex estate and trust administration matters, routine or contentious, including trust termination, modification, and decanting matters.

Representation

Preparation of wills, revocable trusts, irrevocable trusts, and beneficiary designation instructions for clients with taxable, potentially taxable, and non-taxable estates.

Preparation of general powers of attorney, health care powers of attorney, living wills, and HIPAA authorizations.

Coordination of estate plans with business succession plans for probate minimization, income and transfer tax savings, and asset protection.

Integration of charitable planning techniques into estate plans.

Preparation of probate filings, federal gift tax returns, and federal estate tax returns.

Planning for family complexities including senior generation incapacity, spendthrift beneficiaries, in-law concerns, sibling discord, special needs beneficiaries, and second marriages/blended families.

Presentations

" Retirement Benefits" and "Life Insurance", Estate Planning and Probate Law Survey Course, North Carolina Bar Association 2021

"The Gross Estate / Valuation", Estate Planning and Probate Law Survey Course, North Carolina Bar Association 2019

"Retirement Benefits: Estate Planning and Probate Issues", Estate Planning and Probate Law Survey Course, North Carolina Bar Association 2017, 2010 and 2013

"Estate Planning and Administration Basics for S Corporation Shareholders", BB&T Wealth Learning and Development 2017

continued...

Areas of Focus

Business Law
Estate Planning, Administration & Probate Law

Education

The John Marshall Law School - LLM, Employee Benefits, *with honors*

University of South Carolina School of Law - JD, Student Editorial Board, *ABA Real Property, Probate and Trust Journal*

UNC at Chapel Hill - BA

Admissions

South Carolina 2000
North Carolina 2001

Professional Affiliations

North Carolina Bar Association
Wake County Bar Association
Wake County Estate Planning Council
Triangle Benefits Forum

Community

Aldert Root Elementary Educational Foundation, founding board member and former chair

Needham B. Broughton Capital Foundation, board member

Needham B. Broughton High School Alumni Association

Saint Saviour's Center, board chair 2013; Carriage House volunteer

White Memorial Presbyterian Church Deacon, 2013-15; BSA Troop 395 Merit Badge Instructor, 2016

Honors & Awards

Best Lawyers in America® since 2018 in Employee Benefits (ERISA) Law, Tax Law, Trusts and Estates

Legal Elite 2021, 2022 *Business North Carolina* magazine in Tax & Estate Planning

JOHN R. CELLA, JR. 2023
RECOGNIZED BY Best Lawyers

BUSINESS NORTH CAROLINA'S LEGAL ELITE

...Presentations continued

"Planning With Retirement Benefits", Wake County Estate Planning Council 2016

Gift Tax / Uniform Transfers to Minors Act", 2015 Estate Planning and Probate Law Survey Course, North Carolina Bar Association 2015

Co-Presenter, *"Recent Developments",* North Carolina Bar Association, Annual Estate Planning & Fiduciary Law Section Meeting 2014

"*Retirement Benefits: Estate Planning and Probate Issues",* North Carolina Bar Association, Paralegal Division Annual Meeting 2014

"Overview of Estate Taxation", Basics of Estate Administration, North Carolina Bar Association 2014

"Top Estate Planning Techniques", National Business Institute 2009

"Annual Exclusion Gifting"
"Charitable Giving"
"Qualified Personal Residence Trusts"

"Roth IRAs", Triangle Benefits Forum 2009

"Ethics in Estate Administration", Probate Practice: The Essential Basics, National Business Institute 2008

"Estate Planning and IRAs / Retirement Plans", Triangle Benefits Forum 2008

"Estate Planning Basics", Fonville-Morisey Real Estate School, Seniors Real Estate Specialist® Designation Program 2007

ERISA Update: A Few Nuts-n-Bolts ERISA Concepts", North Carolina Bar Association/South Carolina Bar Employment & Labor Law Annual Meeting 2005

"Profiting from Employee Benefits", Lorman Education Services 2004

"10 Tips for 401(k) Plan Fiduciaries"
"Basics of ESOPs for Closely-Held Companies"
"Recent Developments in Non-qualified Deferred Compensation"