Tucker Ellis LLP



Erica E. McGregor

Partner

950 Main Avenue,
Suite 1100
Cleveland, OH 44113-7213

D 216.696.4224
F 216.592.5009
erica.mcgregor@tuckerellis.com

Erica McGregor focuses her practice on estate planning, federal wealth transfer taxation, estate and trust administration, business succession planning, and charitable planning.

Erica appreciates the privilege of working with people to plan for what matters most to them: their families. She enjoys combining the technical and practical to find effective and efficient solutions to meet clients' goals. In a practice where tax and other laws intersect with personal matters, Erica strives to make the complex appear simple and the overwhelming seem manageable.

Erica is a Fellow of the American College of Trust and Estate Counsel (ACTEC) and an Ohio State Bar Association Certified Specialist in Estate Planning, Trust and Probate Law. She has been recognized in The Best Lawyers in America® in the area of Trusts and Estates since 2014. Erica is proud to be part of the robust estate planning community in Cleveland and was honored to be recognized as the 2024 Cleveland Lawyer of the Year – Trusts and Estates by The Best Lawyers in America.

Throughout her career, Erica has frequently spoken and written on a variety of estate planning and estate tax related topics. She is a past president of the Estate Planning Council of Cleveland and chaired the 2015 Cleveland Metropolitan Bar Association's Estate Planning Institute.

Beyond her professional activities and affiliations, Erica is an avid (though not always very good) golfer and recently rediscovered her love of singing after joining her church choir. A Michigan native and proud graduate of the University of Michigan, in the fall you can find Erica at the Big House in Ann Arbor, cheering for her beloved Wolverines.

Education

- Boston University School of Law (J.D., 1998); BMI/Cardozo Entertainment Law Moot Court Team
- University of Michigan (B.A., 1995)

State Admissions

- Ohio, 1998

Federal Admissions

- United States District Court, Northern District of Ohio

Certifications

- OSBA Certified Specialist in Estate Planning, Trust and Probate Law

Service Areas

- Corporate Law
- Estate, Trust, and Fiduciary Litigation
- Estates, Trusts & Probate

Industries Represented

- Funds & Trusts
- Real Estate

Publications & Events

SELECTED SPEAKING ENGAGEMENTS

- "The Corporate Transparency Act," 66th Annual Cleveland Tax Institute (November 2023)
- "The Corporate Transparency Act," 50th Annual Estate Planning Institute, Cleveland Metropolitan Bar Association (October 2023)
- "Corporate Transparency Act: What All Attorneys Need to Know to Protect Their Clients," Tucker Ellis LLP (June 2023)
- "Corporate Transparency Act Update," Cleveland Metropolitan Bar Association (April 2023)
- "Can I Get a Witness? Execution Formalities of Estate Planning Documents During the Good, the Bad and the Ugly," 15th Annual Estate Planning Seminar, Boy Scouts of America (September 2020)
- "Leveraging a Legacy: Introduction to ESOPs," 13th Annual Estate Planning Seminar, Boy Scouts of America, Cleveland, Ohio (September 2018)
- "Effective Estate Planning for Diminished Capacity: Can You Really Avoid Guardianship?", Estate Planning Council of Cleveland, Cleveland, Ohio (May 2017)
- "ESOPs as an Estate Planning Tool: An Introduction to Employee Stock Ownership Plans," 43rd Annual Estate Planning Institute, Cleveland Metropolitan Bar Association, Cleveland, Ohio (October 2016)
- "Charitable Lead Trusts: Help Your Donors Amplify Their Gifts," Northern Ohio Planned Giving Council, Cleveland, Ohio (March 2015)
- "To the Cliff and Beyond: Estate, Gift and GST Planning From Here to 'Eternity,'" Financial Planning Association of Northeast Ohio, Valley View, Ohio (January 2013)
- "Is That Irrevocable Trust Now Irrelevant?", Marvin R. Pliskin Advanced Probate and Estate Planning Seminar, Columbus, Ohio (September 2011)
- "Introduction to Estate and Gift Taxes," Cleveland Metropolitan Bar Association, Cleveland, Ohio (November 2010)
- "Advance Care Planning," Estate Planning Council of Cleveland, Cleveland, Ohio (October 2010)
- "Federal Tax Update," 38th Annual Charitable Tax Seminar, The Jewish Community Federation of Cleveland, Cleveland, Ohio (June 2010)
- "Introduction to Estate and Gift Taxes," Back to Basics Series, Cleveland Metropolitan Bar Association, Cleveland, Ohio (November 2009)
- "One of These Things Is Not Like the Other: The Ohio Estate Tax Return vs. The Federal Estate Tax Return," Cleveland Estate Planning Institute, Cleveland Metropolitan Bar Association, Cleveland, Ohio (October 2009) and Back to Basics Practice Update: Estate Planning, Probate & Trust Law, Cleveland Metropolitan Bar Association, Cleveland, Ohio (November 2008)
- "Section 529 Plans – A Current Perspective: Is Your Qualified Tuition Program Making the Grade?", Hot Topics for Estate Planners, Cleveland Metropolitan Bar Association, Cleveland, Ohio (June 2008)
- "Designing the Will," Drafting Wills and Trusts, Ohio State Bar Association, Cleveland, Ohio

(2002-2008)

- "Introduction to Estate Planning," New Lawyer Training Program, The Supreme Court of Ohio, Cleveland, Ohio (November 2007)
- "Saving for College with Qualified Tuition Programs: The ABCs and 123s of 529s," Beyond Basic Trust Administration, Cleveland, Ohio (July 2006) and Cleveland Metropolitan Bar Association, Estate Planning, Probate & Trust Law Section, Cleveland, Ohio (February 2005)
- "Ohio Developments – Case Law and Legislation," Estate Planning Institute, Cleveland Metropolitan Bar Association, Cleveland, Ohio (October 2004)
- "Elements of the Will," Building the Documents of the Basic Estate Plan, Ohio State Bar Association, Cleveland, Ohio (October 2001)

SELECTED PUBLICATIONS

- "CRITICAL UPDATE: Corporate Transparency Act No Longer Applies to United States Companies and Persons," Tucker Ellis Client Alert (March 2025)
- "CRITICAL UPDATE: CTA Filing Deadline Arrives, but Treasury Department Enforcement Stay Continues," Tucker Ellis Client Alert (March 2025)
- "CRITICAL UPDATE: National Injunction Stayed in *Smith v. U.S. Department of the Treasury*; Beneficial Ownership Reporting is Again Required," Tucker Ellis Client Alert (February 2025)
- "UPDATE: FinCEN Issues Guidance that CTA Beneficial Ownership Reporting Remains Voluntary Pending Resolution of Litigation," Tucker Ellis Client Alert (January 2025)
- "CRITICAL UPDATE: Fifth Circuit Reinstates Nationwide Injunction of Corporate Transparency Act; Beneficial Ownership Reporting Again Suspended," Tucker Ellis Client Alert (December 2024)
- "CRITICAL UPDATE: Fifth Circuit Suspends Effectiveness of Nationwide Injunction of Corporate Transparency Act; Treasury Department Extends Certain Filing Deadlines," Tucker Ellis Client Alert (December 2024)
- "Federal Court Issues Nationwide Injunction Prohibiting Current Enforcement of Corporate Transparency Act," Tucker Ellis Client Alert (December 2024)
- "Deadline Approaching to File Beneficial Ownership Information Reports," Tucker Ellis Client Alert (September 2024)
- "Corporate Transparency Act – Are You Ready?", *Smart Business – Estate Planning* (December 2023)
- "New Law Will Require Millions of Corporations, LLCs and Other Entities to Disclose Beneficial Owners and Those Individuals with "Substantial Control," Tucker Ellis Client Alert (April 2023)
- "Ethics Issues for Estate Planners," *Cleveland Metropolitan Bar Journal* (December 2011)
- "Is That Irrevocable Trust Now Irrelevant?," *Probate Law Journal of Ohio* (November/December 2011)
- "One of These Things Is Not Like the Other: The Ohio Estate Tax Return Versus the Federal Estate Tax Return," *Probate Law Journal of Ohio* (March/April 2010)
- "Are You Smarter Than an Estate Planner?," *Cleveland Metropolitan Bar Journal* (June 2009)
- "New Year's Resolution: Let 2004 Help You Be a Better Lawyer in 2005," *Probate Law Journal*

of Ohio (January/February 2005)

MEDIA

- "Boomer Factor: Law Firms Face Retirement Needs of Largest Generation in U.S. History," *Crain's Cleveland Business* (January 2020)

Honors

- Chambers High Net Worth
  - » Private Wealth Law (Ohio) (2025, 2026)
- The Best Lawyers in America® (2014–2027)
  - » 2024 Cleveland Lawyer of the Year – Trusts and Estates
- Ohio Super Lawyers Rising Stars® (2006, 2009–2013)

In the Community

- American College of Trust and Estate Counsel (ACTEC), Fellow
- American Bar Foundation, Fellow
- Ohio State Bar Association, Estate Planning, Trust and Probate Section
- Cleveland Metropolitan Bar Association
  - » Estate Planning, Probate & Trust Law Section
    - » Executive Council
    - » Estate Planning Institute
      - » Chair (2015)
      - » Curriculum Committee (2012–present)
      - » Executive Committee (2012–2015)
- Estate Planning Council of Cleveland
  - » President (2009–2010)
  - » Board of Directors (2005–2011)
- University Hospitals Diamond Advisory Group
- Humble Design, City Board, Cleveland (2024–present)
- Cleveland Institute of Music
  - » Board of Trustees (2025–present)
- The First Tee of Cleveland
  - » Board of Directors (2007–2016)
- The Country Club, Pepper Pike, Ohio
  - » Board of Trustees (former)
  - » Secretary (2023–present)
- University of Michigan Alumni Club of Greater Cleveland
  - » Former President