



## Steven F. Luby | Member

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**LICENSURE** OH | WV  
**EDUCATION** J.D. West Virginia University

Steven F. Luby practices in the Charleston, West Virginia office of Steptoe & Johnson PLLC and focuses his practice in the areas of tax, business organizations, commercial transactions, estate planning, asset protection planning, estate and trust administration, business succession planning, and federal and state tax controversies. He has extensive experience in estate planning, estate and trust administration, as well as tax, buy-sell and business succession planning for closely held businesses and professional entities. Mr. Luby is a Certified Public Accountant (inactive). He received his law degree from West Virginia University and his undergraduate degree from Wheeling Jesuit University where he graduated *magna cum laude*. He is licensed to practice law in Ohio and West Virginia. Mr. Luby is also recognized as one of *The Best Lawyers in America*®.

### REPRESENTATIVE EXPERIENCE

Representation of numerous clients on the implementation of federal, gift, generation skipping transfer, and income tax planning and other estate planning, including the drafting of wills, revocable trusts, insurance trusts, special needs trusts, grantor annuity trusts and charitable trusts. Several estate plans exceeded \$50 million of net worth.

Representation of numerous clients on estate administration, elective share and probate matters in West Virginia

Implemented numerous pre-marital agreements with the assistance of experienced divorce attorneys for high net worth clients and their children, particularly clients who own closely held businesses

Implemented asset protection planning of several high net worth clients, including acting as local counsel for clients in the implementation of foreign asset protection trusts

Business succession planning of numerous families and closely held businesses, including implementation of buy sell agreements, voting trusts, voting agreements, management agreements and other governance agreements and pre-sale planning

Representation of several prominent medical practices in the structuring of their governance, employment and compensation arrangements as well as compliance with health care regulatory matters, including Stark and anti-kickback compliance

Advised the physician owners of a physician owned hospital and also a surgical facility in the structuring

of its corporate bylaws, medical staff bylaws, shareholder agreements and other business arrangements

Representation of business owners in disputes and litigation related to governance, dissociation and receivership and the representation of trustees and beneficiaries related to trust administration matters

Representation of taxpayers in federal and state tax controversies, including comprehensive federal tax audits and IRS appeals, and the representation of a large international corporation in the \$10 million franchise tax controversy and \$8 million severance tax controversy

Acted as developer counsel in the financing of the public infrastructure for two large real estate developments, including the tax increment financing of \$30 million of public infrastructure for a 1600 acre multi-use real estate investment in Bridgeport, West Virginia

Served as underwriter's counsel in the issuance of bonds in the aggregate amount in excess of \$200 million for road construction, higher education projects, hospital financing and real estate development

## **WORK EXPERIENCE**

2014                Steptoe & Johnson PLLC  
1982-2014        Lewis Glasser Casey and Rollins, PLLC  
1980-1982        Coopers & Lybrand

## **MEMBERSHIPS AND AWARDS**

### **PROFESSIONAL**

The Best Lawyers in America®  
West Virginia University College of Law, Law Review  
Graduated magna cum laude, Wheeling Jesuit University  
American Institute of Certified Public Accountants  
West Virginia Society of Certified Public Accountants  
American Bar Association (Real Property, Probate and Trust Law and Taxation Sections)  
West Virginia Bar Association (Probate Committee)

### **INDUSTRY/CIVIC**

Charleston Estate Planning Council