IceMiller

Steven R. Latterell

Partner

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Steve Latterell is an estate planning and probate partner in the Indianapolis office. As an estate planner he helps clients protect their assets and transfer them to loved ones and charities in a tax efficient and customized manner designed around each client's specific needs.

This work includes utilizing estate planning tools, such as:

- wills
- revocable trusts (living trusts)
- limited liability companies
- irrevocable trusts (e.g., grantor retained annuity trusts, life insurance trusts, charitable remainder trusts, etc.)
- other advanced estate planning tools

It also includes assisting clients to develop business succession plans for farms, family businesses and other closely-held companies.

Steve has regularly represented clients, both individuals and trust companies, in the areas of estate administration and trust administration, which includes:

- the probate of wills and the appointment of personal representatives (i.e., executors)
- preparation of federal estate tax returns (both for portability and tax payment purposes)
- handling creditor's claims in estates
- estate and trust accounting matters
- proceedings to remove personal representatives
- breach of trust and trustee removal matters
- trust modification proceedings
- resolving other will and trust disputes

Services & Industries

- Charitable Giving
- Estate & Gift Planning
- Fiduciary Advisory Services
- Premarital Agreements
- Trust & Estate Administration
- Trust & Estate Litigation
- Trusts, Estates & Private Wealth

Steve also has experience with establishing and administering guardianships, preparing and negotiating prenuptial agreements and handling power of attorney matters.

Prior to joining the Firm, Steve worked as a senior risk analyst in the Corporate Audit Department of Bank One Corporation.

Steve is originally from St. Cloud, Minnesota. He graduated from Indiana University, where he received his Bachelor of Arts in economics and sociology in 1999. He earned his juris doctor, cum laude, from the Indiana University Maurer School of Law in 2005. While attending law school, he interned for the Honorable Sarah Evans Barker, U.S. District Court for the Southern District of Indiana, and was a managing editor of the Indiana Law Journal.

Steve joined Ice Miller in 2005. He is admitted to practice in the state of Indiana and the U.S. District Court for the Northern and Southern Districts of Indiana.

Education

- Indiana University (B.A., 1999)
  - Economics and Sociology
- Indiana University Maurer School of Law (J.D., 2005)

Admissions

- Illinois
- Indiana
- United States District Court - Northern District of Indiana
- United States District Court - Southern District of Indiana

Professional Affiliations

- Board Certified Indiana Trust and Estate Lawyer, Certified by TESB
- Past Chair and Current Board Member, Indianapolis Bar Association's Estate Planning and Administration Section
- Member, Indianapolis Bar Association
- Member, Indiana State Bar Association

Community Involvement

- 2020 Board Fellow, Starfish Initiative
- Leadership United Class of 2020, United Way of Central Indiana
- Former Secretary & Member, Indiana State Bar Association; Trust & Estate Specialty Board
- Secretary, Alpha-Omicron Educational Foundation, Inc.
- Member, Lambda Chi Alpha Fraternity
- Member, John Whittenberger Society
- Member, The Phi Beta Kappa Society
- Former Member, Planned Giving Advisory Council for the United Way of Central Indiana
- Former Volunteer Basketball and Baseball Coach, Carmel Dads' Club
- Former Treasurer and Director, Carmel Education Foundation
- Former Member, Catholic Professional Business Club, Our Lady of Mt. Carmel Church

- Former Volunteer, Mentor Program, John Marshall High School

Published In

- "Old Advice: Proceed with Caution and Preserve Estate Assets," *Inside Indiana Business*, September 26, 2018
- "Tax Incentives and Flexibility: The Hallmarks of Gifting Via 529 College Savings Plans," Indianapolis Bar Association Estate Planning and Administration News, August 16, 2018
- “Portability: A 2014 View of the Concept,” *Indiana Lawyer*, 2014
- "Stopping the 'Savage Indian' Myth: Dealing with the Doctrine of Laches in Lanham Act Claims of Disparagement," Volume 80 of the *Indiana Law Journal*, Volume 80, 2005
- "Getting Comfortable with Healthcare Advance Directives"

Thought Leadership

November 4, 2025
***Estate Planning Journal* | OBBBA: New 2026 Federal Estate and Gift Tax Lifetime Exemption Amounts and Other Notable Tax Law Changes**
Thomson Reuters Estate Planning

August 5, 2025
Quade | New Federal Estate and Gift Tax Lifetime Exemption Amount Begins in 2026
Quade Blog

July 15, 2025
New Federal Estate and Gift Tax Lifetime Exemption Amount Begins in 2026 (and a Few Other Tax Law Changes of Note Under OBBBA)

May 11, 2022
***The Indiana Lawyer* | IndyBar: Life Changes Often Bring Estate Plan Changes**
The Indiana Lawyer

August 4, 2021
The Potential for Major Estate Tax Changes During the Biden Administration: What Can You Do?

June 14, 2021
Multigenerational Planning for the Family Lake Home

May 18, 2020
Advanced Estate Planning Considerations in the Time of COVID-19

March 24, 2020
Estate Planning Fundamentals in the Time of COVID-19

Speaking Engagements

- Speaker, “Estate Planning in Uncertain Times,” Networking Luncheon with National Bank of Indianapolis Branch Managers, May 24, 2010
- Speaker, “Federal Transfer Taxes,” Ice Miller/JPMorgan Young Professionals Networking Breakfast, November 16, 2010
- Speaker, “Taking Care of Some of the ‘What Ifs’ in Your Life,” Indiana Chamber of Commerce, May 25, 2011
- Speaker, “Estate Planning Concepts and Essentials,” Indiana University Health Financial Fitness Fair, March 26, 2014
- Speaker, “Estate Planning Concepts and Essentials,” Indiana University North Hospital, June 2, 2014
- Speaker, “Estate Planning Concepts and Essential,” Indiana University Saxony Hospital, June 9, 2014
- Speaker, “Integrating Retirement Plans into the Estate Planning Process,” Ice Miller Breakfast Exchange, September 30, 2014
- Speaker, "Estate Planning Concepts and Essentials," Taylor University, April 20, 2015
- Presenter, “TOD Planning for Personal Property,” Indiana State Bar Association’s Financial Assets and Real Estate CLE, July 21, 2015
- Speaker, "Estate Planning Fundamentals for 2016," Taylor University, April 20, 2016
- Presenter, "Handling Creditor Claims and Debt," National Business Institute's Estate Administration From Start to Finish CLE, May 6, 2016
- Speaker, "Planning for Clients with Diminished Capacity," Ice Miller Breakfast Exchange, May 12, 2016
- Speaker, "Planning for Clients with Diminished Capacity," ADED Midwest Chapter Spring Conference at Easterseals Crossroads in Indianapolis, March 3, 2017