Laura L. Brownfield

PARTNER

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Practice Areas

Estate Administration

Estate Planning

Nonprofit Law

Probate Litigation

Trusts & Estates

Real Estate Law

Education

- Wayne State University Law School, J.D., 1995
- Miami University, B.A., 1992
- University of Michigan Law School, Clinical Assistant Professor Fellowship, 1999-2000

Admissions

Michigan, 1995

Laura L. Brownfield serves as the leader of Plunkett Cooney's Trusts & Estates Practice Group. A partner in the firm's Bloomfield Hills, Michigan office, Ms. Brownfield has extensive experience in the areas of trust and estate planning and administration, charitable planning and nonprofit law.

Ms. Brownfield, who has been in practice for 30 years, works with individuals, families and business owners to develop comprehensive plans for the management of assets during their lifetimes, the protection of assets in the event of disability, and the tax-efficient transfer of wealth during their lifetimes and upon death. When creating an estate plan, Ms. Brownfield collaborates with her clients' investment advisors and accountants to define and implement strategies for wealth transfer and tax mitigation.

For clients with an interest in philanthropy, Ms. Brownfield counsels them on how to integrate charitable giving into their estate plan to achieve planning objectives with lasting impact and to create legacies that endure. Ms. Brownfield also assists clients with the administration of trusts and estates, including managing and distributing assets consistent with the deceased's intentions.

From entity formation to dissolution, Ms. Brownfield advises nonprofit organizations on a range of operational, transactional and strategic issues that may arise over the course of an organization's life cycle. A former vice president and general counsel of a public charity in southeast Michigan, Ms. Brownfield draws upon her unique in-house experience and knowledge to advise nonprofit board and staff members, providing technical legal counsel as well as practical business advice and guidance regarding daily operations, compliance, grantmaking and protection of tax-exempt status.

Ms. Brownfield is a contributing presenter and author for the Institute of Continuing Education in Ann Arbor, Michigan, the Michigan Association of Certified Public Accountants, the Planned Giving Roundtable of Southeast Michigan, and the Finance Administration and Operations Group, a national membership association of professional staff of community foundations.

Professional Affiliations

- Financial and Estate Planning Council of Metropolitan Detroit
- Planned Giving Roundtable of Southeast Michigan
- State Bar of Michigan

Community Involvement

- Catholic Foundation of Michigan
- Legal Financial Network, Community Foundation for Southeast Michigan

Publications & Lectures

- "Two Case Studies with Noncash Assets: Acceptance through Administration," Presenter, Finance, Administration & Operations Group for Community Foundations' 2025 FAOG Conference, Oklahoma City, Oklahoma Sept. 9, 2025
- "OBBBA Will Require Individuals, Corporations to Be More Strategic with Charitable Giving," Community Foundation for Southeast Michigan, Sept. 4, 2025
- "One Big Beautiful Bill: What It Means to Nonprofits," Community Foundation for Southeast Michigan, May 28, 2025
- "Planning for Your Clients' Retirement Assets in 2025," Community Foundation for Southeast Michigan, April 3, 2025
- "Community Foundation Anticipates Tax Policy Changes, Urges Proactive Charitable Planning in 2025," Community Foundation for Southeast Michigan, Jan. 21, 2025
- "*Chevron* Overturned: What is Next for DAF Regulations," Community Foundation for Southeast Michigan, July 26, 2024
- "Business Planning Track: Current Legal Developments in Charitable Planning," Presenter, Institute for Continuing Legal Education's 64th Annual Probate and Estate Planning Conference, Novi, Michigan, June 20, 2024
- "Business Planning Track: Current Legal Developments in Charitable Planning," Presenter, Institute for Continuing Legal Education's 64th Annual Probate and Estate Planning Conference, Acme,

Michigan, May 17, 2024

- "Comments in Response to Notice of Proposed Rulemaking, IRS and REG–142338-07, Request for Comments in Connection with Taxes on Taxable Distributions from Donor Advised Funds under Section 4966," Community Foundation for Southeast Michigan, Feb. 22, 2024
- "Legal Issues, Trends & FAQs: What You Need to Know," Presenter, Council of Michigan Foundations' 51st Annual Conference, Nov. 8, 2023
- "The Talk: How Advisors Can Have the Charitable Giving Conversation," Presenter, Planned Giving Roundtable of Southeast Michigan Development Day 2023, June 1, 2023
- "Engaging the Next Generation in Philanthropy," Presenter, Community Foundation for Southeast Michigan, May 2, 2023
- "SECURE 2.0 Act and Qualified Charitable Distribution Funded Charitable Gift Annuities," Presenter, Community Foundation for Southeast Michigan, March 28, 2023
- "Better Three Hours Too Soon Than A Minute Too Late," Analysis of *Estate of Hoensheid v. Commissioner*, (T.C. Memo 2023-34) March 15, 2023. Philanthropy Blog, Community Foundation for Southeast Michigan, July 25, 2023
- "Passage of SECURE 2.0 Act Incentivizes Americans to Make Charitable Gifts in 2023," Philanthropy Blog, Community Foundation for Southeast Michigan, Dec. 29, 2022
- "Charitable Funds at Community Foundations Offer Convenient Alternative to Private Foundations," Philanthropy Blog, Community Foundation for Southeast Michigan, Dec. 1, 2022
- "The Art of Giving: Taxes, Business Interests & More," Presenter, Michigan of Association of CPAS, Oct. 19, 2022
- "The Art of Giving: Taxes, Business Interests & More," Community Foundation for Southeast Michigan, Oct. 19, 2022
- "2022 Year-End Gift and Tax Planning," Community Foundation for Southeast Michigan, September 22, 2022
- "Business Planning Track: Charitable Gifts of Closely Held Business Interests," Presenter, Institute for Continuing Legal Education's 62nd Annual Probate and Estate Planning Conference, May 19, 2022
- "Talking Charity with Your Clients: SECURE Act 2.0 and Historical Context of the Charitable Deduction," Philanthropy Blog, Community Foundation for Southeast Michigan, May 4, 2022
- "*What the DAF?*" Recently proposed federal legislation imposes time requirements on Donor Advised Funds (DAF) grantmaking to accelerate distributions from DAFs, what DAFs do, and how DAFs make it easy for individuals and families to contribute to charity, Presenter, Michigan of Association of CPAS, Oct. 5, 2021

- "Make a Gift from Your IRA to Maximize Tax Savings," Philanthropy Blog, Community Foundation for Southeast Michigan, March 19, 2021
- "Charitable Giving and the Coronavirus Response and Relief Supplemental Appropriations Act of 2021," Philanthropy Blog, Community Foundation for Southeast Michigan, Feb. 12, 2021
- "Estate Planning and Charitable Planning Opportunities: Impact of a Low-Interest Rate Environment and COVID-19," Michigan Probate and Estate Planning Journal, Volume 40, No. 1, Winter 2020
- "Charitable Gifts of Closely Held Business Interests," Michigan Probate & Estate Planning Journal, Volume 39, No. 1, Winter 2019
- "Buy/Sell Agreements" and "Estate Planning Considerations," Co-presenter, Business Continuity Planning Seminar with Huron Capital, Lovasco, and Stout Risius Ross, April 10, 2018
- "Transfers to Minors: Trusts, Gifts, and Savings Programs," Presenter, Institute for Continuing Legal Education's 27th Annual Drafting Estate Planning Documents, Jan. 18, 2018
- "Drafting the Durable Power of Attorney and Patient Advocate Designation," Presenter, Institute for Continuing Legal Education's Fundamentals of Estate Planning, Plymouth, Michigan, October 13, 2016
- "Drafting Flexibility Into Trusts," Presenter, Institute for Continuing Legal Education, Plymouth, Michigan February 2016; Grand Rapids, Michigan, January 2016