FOULSTON



JEREMY L. GRABER PARTNER

TOPEKA OFFICE 822 S. Kansas Avenue, Suite 200 Topeka, KS 66612-1203

T: 785.354.9412

jgraber@foulston.com

PROFILE

Jeremy Graber, partner-in-charge of Foulston's Topeka office, leads the firm's northeast Kansas transactional practice group and is a business and tax law attorney who counsels large and small businesses, company owners and executives, partnerships, and high-net-worth individuals. With significant experience representing clients in the health care, insurance, hospitality, and restaurant industries, he is one of Topeka's top business attorneys. Jeremy provides clients with proactive and practical advice to advance their goals, avoid conflict, and resolve any conflicts that arise.

Jeremy's business and tax practice encompasses employee benefits and ERISA matters, real estate, health law, wealth transfer and business succession, estate planning and probate, and related disputes. In the healthcare arena, Jeremy handles a variety of transactional matters for healthcare systems and physicians' groups. He helps clients buy, lease, and sell office space; develops employment agreements; negotiates contracts for professional collaborations and joint ventures; and advises on tax exemption and regulatory compliance matters, including Stark and anti-kickback rules.

With extensive knowledge of IRS and ERISA rules pertaining to qualified and nonqualified deferred compensation plans, he often helps banks and financial services institutions address complex issues involving IRAs and required minimum distributions. He assists a diverse range of clients with their administrative law needs, including representation before the Kansas Department of Revenue, Kansas Insurance Department, Kansas Corporation Commission, and other tribunals.

An active member of the Greater Topeka Partnership and Leadership Greater Topeka's Class of 2016, Jeremy is involved in issues impacting the local business community. He stays informed of business expansions and trends through his representation of Foulston's investment in Momentum 2022, Go Topeka's initiative to grow a diverse economy and promote Topeka-Shawnee County as a place to work, live, and play. Jeremy, a Kansas native and avid KU Jayhawks fan, enjoys spending his time outside of work with his wife and three children.

Education

FOULSTON

ATTORNEYS AT LAW

- University of Kansas (J.D., 2009)
 Order of the Coif; Tax Certificate and Business and Commercial Law Certificate; University of Kansas Law Review
- University of Kansas (B.S. in Accounting, 2006)
 Highest Distinction

Admissions

- Kansas (2009)
- lowa (2020)

PRACTICE AREAS

- Business & Corporate Law
- Employee Benefits & ERISA
- Estate Planning & Probate
- Tax-Exempt/Not-for-Profit Organizations
- Taxation
- Healthcare
- Administrative/Regulatory
- Insurance Regulatory
- Trust & Estate Litigation
- ERISA Litigation
- Startup/Entrepreneurship
- Renewable Energy, Electric Storage & Transmission

INDUSTRIES

- Agribusiness
- · Closely Held Business
- Franchise & Distribution
- Government
- Healthcare
- · Hospitality & Retail
- Insurance
- Tax-Exempt/Not-for-Profit Organizations
- Real Estate



COMMUNITY INVOLVEMENT

- Greater Topeka Partnership
- Topeka 20 Under 40 honoree, 2021
- · Downtown Topeka, Inc.
- Junior Achievement of Kansas Topeka Advisory Board, 2020-2023
- Leadership Greater Topeka Class of 2016
- Topeka's 20 Under 40 selection committee, 2018
- Boy Scouts of America, Eagle Scout; Cub Scout Pack Leader

PROFESSIONAL MEMBERSHIPS, AFFILIATIONS, AND HONORS

- · American Bar Association
- Kansas Bar Association
- Topeka Bar Association
- Selected for inclusion in Missouri & Kansas Rising Stars List, 2016-2019 (a Thomson Reuters business)
- Selected by peers for inclusion in *The Best Lawyers in America*® in the areas of Corporate Law, 2018-2025; Tax Law and Trusts and Estates, 2021-2025; Closely Held Companies and Family Businesses Law, and Litigation Trusts and Estates, 2022-2025; and Business Organizations (including LLCs and Partnerships), 2024-2025
- Recognized by Best Lawyers® as the 2021 and 2023 Topeka Corporate Law "Lawyer of the Year;" the 2022 and 2024 Topeka Tax Law "Lawyer of the Year;" the 2025 Topeka Litigation Trusts and Estates "Lawyer of the Year;" and the 2025 Topeka Trusts and Estates "Lawyer of the Year"

RECENT PUBLICATIONS

2024

 Your Company's Benefit Plan -TK Business Magazine

2021

- Business Succession Planning: Reduce Taxes & Prepare for the Future -TK Business Magazine
- Tax-Efficient Strategies Create Win-Wins for Donors and Charitable Organizations

2018??



Thinking About Doing Business Internationally?
 -TK Business Magazine

2016

- Planning with the End in Mind -TK Business Magazine
- IRAs Demystified
 - -The Journal of the Kansas Bar Association

RECENT PRESENTATIONS

2025

• The First Rule of Ethics Is We DO Talk About Ethics* (Foulston Siefkin LLP, Corporate Counsel Series: Ethics)

2024

- Avoiding Common Employee Benefits Mistakes (Foulston Siefkin LLP, Employment Law Institute)
- "Bar"-Benheimer! A Bright Pink Nuclear Explosion of Ethical Dos, Don'ts, and Lessons Learned (Foulston Siefkin LLP, Corporate Counsel Series: Ethics)

2023

• I Choose...Legal Ethics (Foulston Siefkin LLP, Corporate Counsel Series: Ethics)

2021

- What Corporate Counsel Needs to Know About Estate Planning (Foulston Siefkin LLP, Corporate Counsel Series: Estate Planning)
- Navigating Real Rules of Legal Ethics in a Virtual World (Foulston Siefkin LLP, Corporate Counsel Series: Ethics and Elimination of Bias)

2019

- Estate Planning, Kansas Children's Service League Foundation, September 2019
- Ethics, Douglas County Estate Planning Council, September 2019
- "Is This Thing On?" Lawyers Who Talk Too Much and Other Ethical Mishaps (Foulston Siefkin LLP, Corporate Counsel Series: Ethics)
- ERISA & Employee Benefit Update: Impact and Predictions from the Midterms and Beyond (KSSHRM Employment Law and Employee Benefits Conference)
- How To Future-Proof Your Business Transaction (Topeka Independent Business Association)

2018

FOULSTON

 Roundup of Current Ethics Issues and Cases - Federal, State, and Local, Co-Presenter (Foulston Siefkin LLP, Topeka Ethics Seminar for Corporate Counsel)

2017

- Small Business Succession Planning II (GoTopeka, Blue Ribbon Legal Academy Lunch & Learn)
- Ethics in Estate Planning (Kansas Bankers Association Trust Division, 2017 Kansas Trust Conference)
- Estate Planning Seminar (United Way of Greater Topeka)
- Succession Planning for Small Businesses (GoTopeka)
- The Joys and Perils of IRAs (Douglas County Estate Planning Council)

2016

- The Joys and Perils of IRAs (Judge Hugh Means Inn of Court)
- Estate Planning for Farmers and Ranchers (Foulston Siefkin LLP, Estate Planning Seminar)

2014

 Estate Planning for Qualified Retirement Plans and IRAs (Foulston Siefkin LLP, Estate Planning Seminar)

ISSUE ALERTS

2020

- Coronavirus: Evaluating Your Estate Planning Strategies
- Coronavirus: Shawnee County Issues Safer at Home Order

2019

All Out-of-State Sellers Now Required to Pay Kansas Sales Tax