ECKERT SEAMANS

Nora Gieg Chatha

MEMBER

Nora Gieg Chatha brings exceptional depth to estate and trust law. She combines extensive private practice experience with valuable public sector insights gained as former legal counsel to the Pennsylvania State Medicaid Agency and Department of Human Services. As a Fellow of the American College of Trust & Estates Council and a Certified Elder Law Attorney by the National Elder Law Foundation, she offers sophisticated counsel across the entire estate planning, administration, and litigation spectrum.

Her practice serves a diverse clientele, including corporate fiduciary banks, trust companies, individuals, and wealth providers. Drawing on her comprehensive understanding of Orphans' Court practice and fiduciary obligations, Nora expertly guides clients through complex legal challenges, from business succession planning to asset protection strategies.

In elder law and special needs planning, Nora's expertise shines in developing tailored solutions for long-term care, end-of-life decisions, and public benefits qualification. She skillfully navigates Medicaid eligibility and reimbursement requirements with a focus on Special Needs Trust, planner and administrator. Her crisis management abilities prove particularly valuable when families face unexpected healthcare or financial challenges.

Nora's litigation practice encompasses guardianship proceedings, will contests, account disputes, and cases involving financial abuse. She demonstrates particular skill in handling inter-generational wealth transfers, ensuring asset preservation while managing complex tax implications across federal estate, gift, and generation-skipping transfer taxes, as well as Pennsylvania inheritance tax.

Beyond traditional estate planning services, such as crafting healthcare and financial powers of attorney, Nora's practice emphasizes proactive strategies to protect clients' interests and preserve family wealth. Her unique combination of public and private sector experience enables her to provide comprehensive representation that addresses both immediate concerns and long-term family objectives.

REPRESENTATIVE MATTERS

- Successfully defended clients' positions in a variety of trust & estate related matters, including the published opinion of *Debone v. Commonwealth*, 292 A.2d 1219 (Pa. Cmwlth.2007)

PITTSBURGH, PENNSYLVANIA

600 Grant St.
44th Floor
Pittsburgh, PA 15219

P: 412.566.6990

F: 412.566.6099

nchatha@eckertseamans.com

PRACTICE AREAS:

Estates & Trusts

STATE ADMISSIONS:

Pennsylvania

COURT ADMISSIONS:

U.S. District Court for the Western District of Pennsylvania

EDUCATION:

J.D., University of Pittsburgh School of Law

B.A., University of Pittsburgh, summa cum laude

PROFESSIONAL AFFILIATIONS

- American College of Trust and Estate Counsel (ACTEC), Fellow
- Estate Planning Council of Pittsburgh, Past President
- Allegheny County Bar Association, Elder Law Committee, Probate & Trust Law, Member
- Pennsylvania Bar Association, Member, Council Member of the Real Property, Probate and Trust Law section
- Western Pennsylvania Trial Lawyers Association, President's Club (past)
- Robert Morris University, Adjunct Faculty, Federal Estate & Gift Course for the MS in Taxation Program, 205-2017

COMMUNITY INVOLVEMENT

Nora frequently participates in public outreach and advocacy in estates and trusts and holds regular educational and informational seminars for local non-profits including The ACHIEVA Family Trust and The Children's Institute of Pittsburgh. Nora has participated as a mentor in the Reading is FUNdamental Pittsburgh educational school reading program and regularly participates in pro-bono matters.

AWARDS AND RECOGNITION

- Selected for inclusion in *The Best Lawyers in America*© for Trust & Estates, 2025
- Certified Elder Law Attorney (CELA by the National Elder Law Foundation

NEWS AND INSIGHTS

SPEAKING ENGAGEMENTS

Nora is a frequent speaker for various local community advocacy, outreach and nonprofit groups, and fiduciary organizations, including the Pennsylvania Bankers' Association, the Fiduciary Education Foundation, the Pennsylvania Bar Institute, the National Business Institute, and the Trust Education Foundation's Trust Advisors Forum.

- "The Basics of Special Needs Planning," presenter, Allegheny County Bar Association Probate and Trust Law Section webinar, February 19, 2025.
- "Supplemental Needs Planning," presenter, Pennsylvania Bar Institute's Estate Law Institute 2024 program, December 5, 2024.

ECKERT SEAMANS

Carolyn A.W. Whitworth (AEP®)

MEMBER

Carolyn Whitworth's extensive experience representing estates and trusts, financial professionals, and business owners provides a well-rounded background for understanding the needs of estate planning and administration clients as well as fiduciaries serving their own clients.

Carolyn's experience includes the following:

Estate and Trust Planning: Carolyn represents a wide variety of clients from high-net-worth families to young adults to ensure that entire families, old and young, are provided with coordinated plans to protect their surviving loved ones and to transfer assets as intended in a tax-efficient manner. Whether the clients are 18-year-old college students, young couples having their first child, or successful business owners, Carolyn provides thorough counsel to achieve both tax and non-tax goals.

Carolyn is designated as an Accredited Estate Planner®(AEP®) by the National Association of Estate Planners and Councils.

Retirement Asset Planning: More and more often, an individual's most valuable asset is the retirement account (401(k), IRA, Roth IRA, etc.). Planning for these assets requires knowledge of the required minimum distribution rules and how trusts can provide significant benefits when drafted carefully. Carolyn's experience with planning for and transferring retirement assets benefits her clients by enabling her to offer the most tax-efficient solutions that still provide the non-tax benefits clients want for their families.

Estate and Trust Administration: Carolyn represents many families, including families of deceased estate planning clients, in their roles as executors, administrators, and trustees, who rely on her to provide guidance through the administration process and recommendations for minimizing taxes and potential concerns later.

Business Succession Planning: Many of Carolyn's clients own businesses, some hoping to transfer the businesses to younger generations and some needing to find alternatives. Carolyn assists clients in finding the appropriate plan, whether gifting interests, preparing for a sale, or other options such as irrevocable trusts, charitable trusts, or other charitable vehicles.

Charitable Gift Planning: Carolyn matches charitable intent and tax minimization strategies to assist clients who are charitably inclined but

PITTSBURGH, PENNSYLVANIA

600 Grant St.
44th Floor
Pittsburgh, PA 15219

P: 412.566.6992

F: 412.566.6099

cwhitworth@eckertseamans.com

PRACTICE AREAS:

Estates & Trusts

STATE ADMISSIONS:

Pennsylvania

EDUCATION:

J.D., Marshall-Wythe School of Law at the College of William & Mary, 1996

B.A., Bridgewater College, summa cum laude, 1991 also want to achieve the possible tax benefits associated with giving, from situations of selling a business or appreciated assets to annual charitable giving and income tax deductions.

Fiduciary Duty: Carolyn assists banks, trust companies, and other financial professionals in understanding and carrying out their fiduciary duties to their clients. She has done extensive research on the Department of Labor's Fiduciary Rule, from its beginning to its demise, and on the current standards applicable to investment professionals.

Financial Services Regulation and Compliance: Carolyn recognizes that the best way to minimize future problems is to develop sound plans to avoid them and she counsels investment professionals to develop appropriate compliance programs to comply with applicable regulations.

PROFESSIONAL AFFILIATIONS

- Allegheny County Bar Association, Member
- Estate Planning Council of Pittsburgh, Member
- Pennsylvania Bar Association, Member

AWARDS AND RECOGNITION

- Designated as an Accredited Estate Planner (AEP®) by the National Association of Estate Planners and Councils.