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Legal Insights

Practical Legal Solutions

February, 2026

Estate and Gift Tax Exclusion Increased

by Tim Clements

Effective January 1, 2026 under the One Big Beautiful Bill Act (OBBBA), the federal estate and gift tax exclusion increased to \$15 million per individual (or \$30 million per married couple), with future adjustments for inflation. Although the increased exclusion was made "permanent" under the Act, it may still be changed or repealed by a future Congress or administration. High-net-worth clients should take full advantage of what may be a limited window for significant planning options.

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Recent Changes to Ohio Law Involving GPS Tracking for Divorcing Couples

by Brian Bly

On March 20, 2025, the legislature enacted Ohio Revised Code § 2903.216, a new law that significantly impacts individuals involved in divorce or dissolution proceedings. The new regulation addresses the issue of unauthorized GPS tracking and its role in these cases. It marks a crucial shift in protecting personal privacy and reinforcing safety for individuals navigating the complexities of ending their marriages.

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H-1B Visa Lottery to Occur in March:

Making Sense of the H-1B Category in a Time of Change

by Brad Ortman

This past week USCIS announced that the registration period for this year's H-1B lottery will extend from March 4-19, 2026. USCIS will complete its lottery drawing by the end of the month using a new methodology. Employers who are seeking to sponsor people through the H-1B lottery are encouraged to contact the Immigration Group without delay.

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Question: Is Judicial Deference to Administrative Agencies Going Away in Ohio?

by Don Drinko

In Ohio workers' compensation, it is almost axiomatic that the Industrial Commission is the ultimate finder of fact. Dating back to its creation in 1911, the Industrial Commission was authorized to conduct hearings on disputed issues, to make findings of fact, and to apply its regulations. At all levels of the administrative process, the Industrial Commission was vested with authority to make determinations of fact and law, including the evaluation of evidence and the credibility of witnesses, and courts were instructed to give deference to those determinations.

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Attorney Recognitions



Matthew T. Fitzsimmons was selected as an Ohio Super Lawyer in Business Litigation for 2026.

From January through May **Matthew T. Fitzsimmons** will once again be co-teaching a course on Mediation at CSU College of Law with U.S. District Court Judge Dan Polster.

Michael Cicero was re-appointed as Law Director and Prosecutor in Hunting Valley; Prosecutor and Assistant Law Director in the City of University Heights; Assistant Law Director in the City of South Euclid.



Ben Cooper was recently elected to serve a second term on the Village Council of Kirtland Hills

Welcome New Attorney —

Eric Walker

Associate

Prior to earning his Juris Doctor from the University of Akron, Eric worked in the fire services industry where he spent more than a decade conducting critical life safety and fire protection inspections. Eric's practice at NGC focuses on corporate law and estate planning, where he assists clients with business transactions and estate plans to tailor strategies to preserve and transfer wealth. Recently he was inducted into Torchbearer's Akron as a member of the Class of 2026.



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If you have questions concerning any of the items discussed above, please contact your attorney at Nicola, Gudbranson & Cooper, 216.621.7227.

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