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Charles L. Ratner is a Senior Director, Washington National Tax, at RSM US LLP. He provides estate and business succession planning services to closely held companies and their owners and life insurance consulting services to corporations, financial institutions and individuals. He is a graduate of the University of Massachusetts and Emory University School of Law. He is a Chartered Financial Consultant (ChFC) and a Chartered Life Underwriter (CLU). He has received the National Association of Estate Planners & Councils’ Accredited Estate Planner® (Distinguished) award and designation.

Mr. Ratner has spoken on life insurance and business succession topics to the Notre Dame Tax and Estate Planning Institute, the Heckerling Institute on Estate Planning, the New York University Institute on Federal Taxation, the Society of Financial Service Professionals, the American Bar Association, the American Institute of Certified Public Accountants, The American Law Institute Continuing Legal Education Group, Association for Advanced Life Underwriting and numerous estate planning councils and professional societies across the nation. He has also had articles appear in Estate Planning, Probate & Property, Trusts & Estates, Best’s Review and National Underwriter.