



DEBRA J. POLLY
Director

Trusts & Estates

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In Iroquois society, leaders are encouraged to remember seven generations

“

in the past and consider seven generations in the future when making
decisions that affect the people.

”

Wilma Mankiller

DEBRA J. POLLY

Debra J. Polly is a Director in Fennemore's Trusts & Estates practice group, practicing from the firm's Phoenix office. She advises individuals, families, fiduciaries, and closely held business owners on sophisticated estate planning and wealth transfer strategies, as well as probate and trust administration. Her practice includes estate and trust administration, retirement benefits planning, estate, gift, and generation-skipping transfer tax planning and compliance, and family settlement agreements and dispute resolution. Deb is licensed to practice law in both Arizona and Nevada and regularly assists clients with Arizona and Nevada estate planning matters.

Deb brings a rare dual perspective to her practice as both an attorney and an Arizona Certified Public Accountant. She began her career with KPMG, where she focused on estate planning-related consulting and developed a strong foundation in complex tax planning. Recognizing that comprehensive client representation in this area requires both technical tax acumen and legal judgment, she pursued a legal education and transitioned her practice to trusts and estates law. This combined background enables her to integrate tax strategy seamlessly with dispositive planning and fiduciary administration.

An Arizona State Bar Board-Certified Specialist in Estate and Trust Law and a Fellow of the American College of Trust and Estate Counsel (ACTEC), Deb is recognized for her depth of knowledge and professional excellence in the field. She is particularly skilled at designing tailored estate plans that reflect each client's objectives, family dynamics, and tax considerations. Her

approach emphasizes precision, foresight, and practical implementation—ensuring that plans operate as intended both during life and after death.



Originally from Sioux City, Iowa, Deb balances her practice with an active family life as the mother of three teenagers, including a daughter who competes on a travel ice hockey team.

EDUCATION

J.D., Arizona State University Sandra Day O'Connor School of Law

Master of Taxation, Arizona State University W.P. Carey School of Business

B.S. in Accountancy, Arizona State University W.P. Carey School of Business

AREAS OF PRACTICE

Trusts & Estates

Estate Planning

AWARDS AND HONORS

Super Lawyers Southwest Rising Stars 2012-2015

ARTICLES AND PRESENTATIONS

Organizations: State Bar of Arizona, Arizona ACTEC Meeting, National Business Institute, Valley Estate Planners, East Valley Estate Planning Council, Arizona Community Foundation, Planned Giving Roundtable, Catholic Community Foundation, Central Phoenix Women

Topics: Advanced Generation-Skipping Transfer Tax and Marital Deduction Issues, Income Tax Planning for Trusts and Estates, Probate Process, Generation-Skipping Transfer Tax Issues in Gift Tax Returns, Other Various Generation-Skipping Transfer Tax Issues (War Stories, General, and Current Status), Tips for Effective Estate Planning

PROFESSIONAL AND COMMUNITY ACTIVITIES

Fellow, American College of Trust and Estate Counsel

Vice Chair, Secretary and Board Member of the Estate Planning, Probate, and Trust Section of the Maricopa County Bar Association; Probate & Trust Section of the State Bar of Arizona

Co-Author, LexisNexis Practical Guidance Estate Planning Forms

Member, Tax Section, American Institute of Certified Public Accountants

Member, Tax & Legal Seminar Committee, Arizona Community Foundation / Center for Jewish Philanthropy

Valley Estate Planners Past President (2011) and prior Board Member

Former Vice President, Treasurer, and Board Member for the Copper State Skating Club

Presenter, Financial Series, Fresh Start Foundation for Women

Volunteer, Habitat for Humanity

Volunteer, Fennemore Foundation

Regular Volunteer at her children's school (Great Hearts Academies)

ADMISSIONS

Arizona

Nevada