

# Court of Appeals rules Tom Clancy's widow isn't responsible for taxes on his estate



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**T**he two-year battle over the tax burden on best-selling author **Tom Clancy's** \$82 million estate ended with Maryland's highest court ruling that the Baltimore writer's widow was not responsible for the bill.

The Court of Appeals ruled 4-3 that Alexandra Clancy's share was protected under estate-tax exemptions for widowed spouses. She is at least a partial beneficiary in two trusts, which amount to about two-thirds of the estate, said her attorney, Lansing Palmer, of Akerman LLP in Miami.

The dispute centered on an amendment to the will before Clancy's death in October 2013. The amendment specified that no assets should be included in Alexandra Clancy's trusts that would require her to pay estate taxes.

But the executor of the will, Baltimore lawyer J.W. Thompson "Topper" Webb, proposed paying some of the estimated \$16 million tax bill from a family trust shared by Alexandra Clancy.

"The real dispute here is between Alex Clancy and the personal representative who drafted the amendment of the will," Palmer said.

Webb did not respond to several requests for comment.

The court's decision means the tax burden falls solely on the inheritance of the author's four adult children from his first marriage. That bill amounts to about 41 percent of their share of nearly \$29 million, Palmer said.

He praised the court's ruling as "well-reasoned."

"We believe it's absolutely right on target," Palmer said. "[Clancy] wanted to benefit his surviving spouse."

Court documents revealed the breadth of Clancy's wealth amassed over his 28-year career writing such blockbusters as "The Hunt for Red October" and "Patriot Games."

"We are thrilled with the court's decision, and this brings important closure to another chapter of the Tom Clancy estate," said Jeffrey E. Nusinov of Nusinov Smith LLP in Baltimore, another firm representing Alexandra Clancy.

The writer's largest asset was his stake in the Baltimore Orioles. Clancy was the second-largest investor, with a 24 percent stake, in a group that lawyer Peter G. Angelos assembled to buy the Orioles for \$173 million in 1993. That stake was divided in half in a divorce settlement with his first wife in 1999.

He married Alexandra Clancy in 1999 and left her homes in Martha's Vineyard and a Chesapeake Bay estate in Calvert County, valued at \$6.9 million in 2014 court records. The widow also inherited a trust to be worth one-third of her husband's estate, according to the will.

The dispute concerned the remainder of the estate, split between one trust to benefit Alexandra Clancy and all her husband's children and other trusts to benefit his four adult children from his first marriage and their children. The adult children are Thomas Clancy III, Michelle Bandy, Christine Blocksidge and Kathleen Clancy.

An attorney for the children did not return a message Thursday.

Clancy's other property included a Canadian-built tank dating to 1943, a gift from his first wife that a military vehicle expert valued at \$250,000 in June 2014. He also owned a collection of 26 handguns and long guns worth more than \$35,000, plus telescopes, watches and jewelry.

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