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TRUSTS & ESTATES PRACTICE GROUP

Our Trusts & Estates Practice provides a comprehensive range of estate, wealth preservation and business succession planning services. We understand that estate planning, including planning for disability, and wealth preservation planning are among the most important goals of individuals and families of all ages. We help clients achieve their goals by identifying and planning for unforeseen circumstances, and developing creative solutions for even the most unique and complex estates. We listen to our clients' concerns and strive to provide the peace of mind that comes with knowing that an estate plan complies with governing laws and regulations while suiting our clients' preferences for successfully transferring assets and preserving wealth for the next generation.

Our estate planning services range from "simple" individual or husband and wife wills and trust agreements, to the formation of complex trusts, exempt organizations, partnerships, family and closely-held businesses, including pre-transaction planning for the sale of family businesses in conjunction with our Business Law Group. Our estate planning attorneys emphasize advance planning and help to assess the suitability of various asset protection and wealth transfer techniques, including the following:

- Wills, including wills with testamentary trusts
- Revocable living trusts
- Irrevocable life insurance trusts and defective grantor trusts
- Grantor retained interest trusts and personal residence trusts
- Family limited partnerships and limited liability companies
- Durable general financial powers of attorney
- Advance medical directives and health care powers of attorney

Our succession planning services for family businesses are designed to advise business owners on strategies to transfer all or a portion of the family business, in a tax-efficient manner, to the owner's children, employees or to a third party buyer. For transfers to children or employees, we emphasize transfer techniques that allow the owner to retain control during his or her lifetime but that ultimately reduce estate and gift taxation. Additionally, we coordinate with the family's other advisors, including accountants and financial advisors, to structure a succession plan to govern the family business upon the owner's retirement. In sales to third party buyers, we emphasize pre-transaction planning that will allow the transfer of some or all of the proceeds of sale to children and grandchildren while minimizing estate, gift and income taxation.

Our estate administration services are designed to minimize estate and income taxes, and to facilitate execution for fiduciaries. We provide advice on matters involving income, gift, estate and generation-skipping taxes. In addition, we help fiduciary clients prepare tax returns, plan transactions, and seek rulings and approvals or opinions from the Internal Revenue Service and state and local authorities. We also represent fiduciaries in the administrative stages of potential tax disputes and audits with state and federal taxing entities.

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Our legal services to corporate and individual fiduciaries include:

- Estate planning
- Post-mortem estate planning
- Advice concerning estate administration
- Planning of distributions to beneficiaries
- Valuations, sales, and exchanges
- Advice and counsel on other trust property management functions

With special expertise in addressing the unique needs of closely-held businesses, family limited partnerships and limited liability companies, we have assisted clients for many years with the administration of pension accounts, charitable trusts, and foundations. To meet family business needs, we restructure business entities to maximize tax savings and assure the continuation of businesses by successor generations.