

**PRACTICES**

Business Law  
Employment Law  
General Litigation & Trial  
Practice  
Health Law  
Insurance Coverage  
Professional Responsibility  
Real Estate  
Tax Law  
Trusts & Estates

**TRUSTS & ESTATES****MEMBERS****John J. Matteo**

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## Trusts & Estates

### Overview

Jackson & Campbell, P.C. has a dedicated team of attorneys who practice in the area of estate planning and administration, and others with expertise in areas often affected by the planning and administration of trusts and estates. The Firm's unique depth of experience in this area enables its attorneys to complement each other when special knowledge is required.

While the Firm prides itself on the technical skills of its attorneys, it places an equal emphasis on attorney sensitivity to the specific needs of each client. Our attorneys take special pleasure in working with clients to ensure that their estate planning goals and objectives are met.

Additionally, our attorneys are informed on all developments, at both the state and federal levels, which affect the interests of our clients; whether those developments relate to changes in the tax law, to legislative changes which affect the transfer of wealth during life or at death, or to court decisions which guide and inform our practice area. Many of our attorneys are involved in these developments as they emerge and are prepared to incorporate them in our planning services immediately upon their effective date.

Jackson & Campbell offers a wide range of services to our trusts and estates clients, including the following:

### ADMINISTRATION SERVICES

Trust and estate planning and administration services have historically been a special strength of Jackson & Campbell. The Firm, which traces its roots back more than 130 years, has provided legal, financial, and tax-related services to generations of families. Today, our trusts and estate attorneys represent clients across the economic spectrum and provide the planning services required for modern families.

### Personal Representatives and Trustees

Our attorneys represent personal representatives of decedent's estates, advising them of the court probate procedures and the fiduciary duties and responsibilities owed by the personal representative to the beneficiaries of the estate in the course of the estate administration and the powers and authorities of a personal representative.

Our attorneys advise trustees on irrevocable trusts and the powers and fiduciary duties of the trustee in the administration of a trust and the liability of a trustee for a breach of trust.

In addition to representing the personal representative or the trustee,

## TRUSTS & ESTATES (CONTINUED)

beneficiaries of an estate or trust often seek our services in advising them of their respective rights in the course of an estate or trust administration.

### Minimizing Estate and Income Taxes

Our administration services are designed to minimize estate and income taxes and to facilitate execution by the fiduciaries.

## ASSET PROTECTION SERVICES

Asset protection requires the use of a comprehensive approach which often includes insurance policies, trusts, limited partnerships, limited liability companies, and other entities which Jackson & Campbell trusts and estates attorneys, working with the Firm's [business](#) and [tax law](#) attorneys, are skilled at developing. Our attorneys work with their clients to explain that the fundamental purpose of the legal tools employed in asset protection planning is to neither hide personal or business assets nor to deprive the government of taxes derived from the income earned on those assets. Rather the purpose is to shield assets from unanticipated claims by creditors or other claimants.

## BUSINESS SUCCESSION PLANNING SERVICES

Our attorneys offer succession planning services for family businesses designed to advise business owners on strategies to transfer all or a portion of the family business, in a tax-efficient manner, either during life or at death, to the owner's family members, employees, or to a third party buyer. In advising on transfers to family members or employees, we work with the family's other advisors to develop transfer techniques that allow the owner to retain control during his or her lifetime, but which results in the reduction of gift and estate transfer taxes.

## DISPUTE RESOLUTION SERVICES AND FIDUCIARY LITIGATION

Our Trusts and Estates Practice Group includes experienced litigators who are able to provide dispute resolution and comprehensive risk management services. The Firm offers a wide range of such services to individuals, professional fiduciaries, and institutional trustees, developing strategies to avoid disputes and to resolve disputes in a favorable and expeditious manner when they arise. Our trusts and estates attorneys have extensive experience in litigation relating to trust construction, enforcement and modification of trusts, will and trust contests, removal of fiduciaries, as well as in the negotiation of settlement agreements to resolve disputes without court intervention.

## ESTATE AND FIDUCIARY TAX SERVICES

Upon the death of a decedent, numerous tax returns are required to be filed:

- The decedent's final federal and state income tax return for the taxable year in which he or she died must be prepared and filed and any taxes owed must be paid;
- If the decedent's estate had income following the decedent's

## TRUSTS & ESTATES (CONTINUED)

death, federal and state fiduciary income tax returns must be filed, on a calendar or fiscal year basis, reporting that income and any taxes owed must be paid by the estate fiduciary; and

- If the estate exceeded the threshold amount for a taxable estate, federal, and state estate tax returns must also be filed, within a specified time period.

As part of our trusts and estate administration services, Jackson & Campbell provides tax planning and preparation services for the fiduciary income tax returns required for trusts and estates and for the estate tax returns for taxable estates of decedents.

## ESTATE PLANNING SERVICES

### Wills

Our attorneys advise clients on the development of wills for the transfer of assets upon death, either outright or in trust, for a surviving spouse, children, charities, or other designated beneficiaries. A testamentary trust may be included in the will, created upon the death of the client, to provide for a surviving spouse, a child, or other beneficiary with special needs, an underage beneficiary, or a generation skipping person (for estate tax purposes) and we advise clients on the advantages and disadvantages of each depending upon the circumstances.

### Revocable Trusts and Other Will Substitutes

A revocable trust is often prepared for clients as a substitute for a traditional will in order to avoid probate and for use in planning ahead for incapacity. Our attorneys advise on the revocability of such trusts and on the termination of such trusts either upon the death of the client or at a later date.

Our trusts and estates attorneys also advise clients on other will substitutes such as payable on death and transfer on death assets, life insurance, joint account, and when they may be an appropriate compound of a comprehensive estate plan.

### Irrevocable Trusts

Irrevocable trusts are frequently created by a grantor to keep assets out of his or her taxable estate upon death to avoid an estate tax. Such trusts are often created to own life insurance policies in order to avoid inclusion of the insurance proceeds in the taxable estate of the insured for estate tax purposes.

### Durable General Financial Powers of Attorney

In creating a power of attorney, the client can appoint an agent responsible for his or her financial affairs in the event he or she should become incapacitated prior to death. Such an appointment may avoid a court intervention proceeding in which the court is required to appoint a conservator of the property of the incapacitated individual with the responsibility for handling that individual's financial affairs.

TRUSTS & ESTATES (CONTINUED)

**Advance Medical Directive**

The client may execute such a directive appointing an agent to make decisions regarding his or her medical care and treatment in the event the client is incapacitated and unable to make those decisions himself or herself.

Our estate planning services are designed to effect the donative intent of the client as well as to minimize gift and estate taxes and facilitate the implementation of the plan by the fiduciary.

**WEALTH PRESERVATION**

Our attorneys provide guidance and advice on wealth preservation and transfer techniques that minimize estate, gift, and generation-skipping transfer taxes; income taxes; business succession planning; and asset protection techniques while taking into account the unique circumstances and objectives of each client.

Our attorneys provide planning services for traditional, non-traditional, and blended families, each of which requires a specific set of skills and understanding. Our experience in working with each type of family unit enables us to offer guidance and direction on planning strategies as well as to develop plans to implement the particular planning objectives of the client.