

Estates, Trusts and Probate

Overview

On behalf of our estate planning clients we:

- Analyze potential estate, gift, generation-skipping, and income taxes
- Determine liquidity needs to provide for family and pay taxes
- Analyze whether to restructure ownership of various assets to save taxes, provide for optimal allocation of business interests among family members, reduce potential probate administration expenses, or limit exposure to future liability
- Analyze the feasibility and tax consequences of gift programs
- Review pension plans, profit-sharing plans, IRAs, or other retirement plans or deferred benefits
- Coordinate estate plans with the beneficiary designations of life insurance, retirement plans, or deferred benefits
- Determine the preferred ownership entity for client's business during client's lifetime
- Develop plan to continue or sell client's business after client's death by means such as corporate redemptions, cross purchase agreements, ESOPs, or corporate or partnership reorganizations
- Plan for any special family needs (e.g., a disabled child's care, a second marriage or pending divorce, or passing a family business to some, but not all, children)
- Analyze charitable gift programs
- Help clients determine who should act as personal representative, trustee, or guardian, and implement various aspects of the estate plan
- Collaborate with client to develop an estate plan that meets client objectives
- Prepare wills, trusts, powers of attorney, living wills, irrevocable trusts, health care directives, and other documents needed to implement the plan
- Assist clients in the formation of directed trusts and silent trusts

Estate and Trust Administration

In connection with the administration of estates and ancillary estates, we represent the interests of the estate or beneficiary in contests or disputes; advise family members, beneficiaries, and fiduciaries regarding their rights and obligations; ensure preservation of the property of the estate or trust; and help marshal, preserve, and value all assets. We administer both testamentary trusts and trusts under specific trust agreements. Our attorneys may also prepare any necessary tax returns for the trusts and any probate accounts.

On behalf of our trust and estate administration clients, we:

- Prepare all probate court filings and handle all probate court proceedings for testate or intestate estates
- Handle post-mortem tax and other planning
- Prepare and settle fiduciary accounts
- Analyze tax reduction steps, accomplish other objectives (e.g., with disclaimers), and otherwise coordinate the tax and business planning for the estate with the family's tax and business planning
- Prepare federal estate tax returns (or work closely with the accountant, corporate fiduciary, or other preparer)
- Analyze issues concerning valuation of assets
- Handle any IRS tax audit, and negotiate any proposed tax deficiency
- File Tax Court petitions, or conduct further litigation if agreement cannot be reached with IRS
- Prepare decedent's final income tax return, and any income tax returns for the estate (or work with other tax preparer as described above)
- Handle any audits of the returns
- Deal with all aspects of any business that may be an asset of the estate; this includes negotiating buy-sell agreements and handling real estate, corporate, tax and related issues

- Arrange to distribute assets or establish trusts in accordance with the estate plan

Trust, Estate, and Guardianship Litigation

We bring a multidisciplinary approach to trust, estate, and guardianship matters, which can involve a broad range of topics and practice areas. Our team includes attorneys who specialize in, for example, bankruptcy, real estate, corporate, tax, and employment, allowing us to provide complete representation under even the most unusual or complex set of circumstances.

Our trust, estate, and guardianship litigation practice handles both large, complicated cases and smaller matters, including:

- Contested wills and trusts
- Disputes over construction of wills or trust agreements
- Modification or reformation proceedings
- Creditors' matters
- Disputes stemming from the administration of an estate or trust that may include elective share proceedings, and estate and trust accountings
- Homestead proceedings
- Compensation disputes
- Fiduciary removal
- Surcharge claims

Representative Trust, Estate, and Guardianship Litigation Services

- Pre-litigation fact review, including accountings, advice, and strategic plan
- Pleadings preparation
- Pre-trial document discovery and depositions
- Ongoing strategic and tactical planning
- Mediation and other alternative dispute resolution methods
- Motion preparation and argument
- Trials or hearings
- Appeals
- Trust and estate administration

We offer individuals and corporate fiduciaries legal and tax advice on both the death of an individual and throughout an estate or trust administration. Our services encompass both state probate proceedings and federal estate taxation. We help fiduciary clients avoid problems, and complete their responsibilities in the most tax efficient and economical manner while fulfilling the terms of the governing document.

Charitable Giving

We represent donors and donees regarding charitable giving. For potential donors, we analyze the tax and non-tax aspects of various alternatives to determine the best giving plan. We prepare all documents to effectuate the gift, whether it is an outright charitable bequest or a more complicated gift such as a charitable remainder annuity trust, a charitable lead trust, or a private foundation.

Representative services for charities and other public and private tax-exempt organizations:

- Preparing and filing organizational documents
- Securing exemption determinations from the IRS
- Filing appropriate state registrations and license applications
- Preparing tax returns and reports

Key Contacts



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Related Capabilities

RELATED INDUSTRIES

RELATED PRACTICES

- Banking, Commercial, and Consumer Finance
- Health Care
- Insurance

- Business Transactions
- Employee Benefits, Compensation & ERISA
- Family Law
- Nonprofit Organizations
- Tax