ESTATE PLANNING & ADMINISTRATION

Hall Render's attorneys assist families and individuals in achieving their personal and business planning goals. Our attorneys have particular experience in counseling privately owned businesses, family trusts and the administration of trusts and estates. We also help clients develop common estate plans involving wills and non-probate transfers. To give them peace of mind that their assets will pass smoothly, capable fiduciaries are named and guardians are designated for their minor children. Our attorneys are skilled in all areas of estate administration and probate, including will and trust controversies.

Estate Planning

Estate planning is a process that involves long-range planning and is carried out over an extended period of time. Estate planning is about providing solutions tailored to each client's needs, not just preparing wills and trusts. Our goal is to use the appropriate tools to design a plan that meets each client's specific tax and family goals and needs. We provide advice on estate planning techniques, which can be used not only upon death, but also during lifetime to enable wealth to pass to a client's intended beneficiaries in the most tax-efficient manner. These transactions can include the creation of generation-skipping trusts and business entities that can be used to transfer the growth of an asset out of a client's estate. We also focus on personal and non-tax goals and concerns. We solve questions regarding how to best provide for one's family, both during lifetime and at death, and who should control the assets after a client's death. We are able to provide perspectives from our varied experiences and offer choices based on a client's concerns about their families and money. Finally, we counsel clients about creating estate plans that can provide appropriate asset protection, both for the client during lifetime and for the client's family after the client's death.

Probate, Estate and Trust Administration

We advise individual and corporate fiduciaries who handle the administration of estates and trusts. The estates we administer include decedents' estates, as well as guardianship estates for minors and disabled adults. We assist the fiduciaries of a decedent's estate through the probate process, appearing in court, guiding them in the transfer of assets and resolution of claims, as well as the implementation of the decedent's estate plan. We regularly prepare required state and federal estate and inheritance tax returns. We also advise and apply post-mortem planning techniques to minimize and defer taxes. The trusts we administer vary in size and complexity. We assist trustees in the administration of trusts created upon the death of a client and trusts created by our clients during their lifetimes to implement their estate plans or particular family planning objectives.

Contested Estate, Trust and Guardianship Matters

We represent fiduciaries and individuals in the litigation and mediation of estate, trust and guardianship matters. Whether a will or a trust contest, claims against an estate or disputes over the administration of a trust, our team uses its experience to assist clients in making good decisions on resolution options, whether it be settlement, the courtroom or mediation. We also represent fiduciaries and individuals in the construction and reformation of wills and trusts when provisions are unclear or tax laws have changed, resulting in unforeseen tax consequences from provisions in irrevocable documents. Our tax and administrative experience offers the substantive and procedural advice for interpreting irrevocable documents and to present options to resolve the issues. Furthermore, several of our attorneys have significant experience handling contested and complex guardianship matters.

Business Succession Planning and Business Structures

Because we understand the goals and concerns of our clients' businesses, finances and families, we often advise them on business planning and succession planning issues. Many of our clients have worked years to build their businesses and want that success to continue, even after they pass away. Our attorneys work closely with our clients to develop plans that will minimize estate taxes upon their death, while at the same time, pass the business on to the next generation. We achieve these goals through various techniques, whether through lifetime gifting or designing a plan for implementation upon death. Our business planning services include counseling clients in structuring new business entities and business agreements that offer business succession planning and asset protection advantages. These services include the formation of partnerships, corporations and limited liability companies and the negotiation and preparation of buy-sell agreements.

Family Law - Pre-Marital and Post-Marital Agreements

The attorneys on our team craft pre-marital and post-marital agreements. We also advise clients on the form of asset ownership in order to maintain the character of property after the marriage. When a divorce is in process, we often create trusts to minimize tax consequences and ensure that the commitments made in the agreements will be fulfilled without need for future litigation.

Charitable Planning, Trusts and Planned Giving

Many clients have charitable giving goals. We advise them in selecting the gift technique that will accomplish their personal and tax goals. We assist our clients in the creation and administration of charitable remainder trusts and charitable lead trusts, donor-advised funds, private foundations and supporting organizations. We regularly advise our clients on gifts of appreciated property, the creation of charitable contribution programs that are integrated into their estate plan and the design of vehicles to involve younger family members in charitable giving.

AREAS OF FOCUS

- Charitable Gifting
- Corporations
- Employee Benefit Evaluations
- Estate & Trust Administration Services
- Family Limited Partnerships
- Federal Estate & Gift Tax
- Generation-Skipping Tax
- Health Care Representative Arrangements
- Income Tax
- IRS Controversies
- Limited Liability Companies
- Living Wills
- Pensions and IRAs
- Real Estate Management and Transfers
- Retirement Planning
- State Death Taxes
- Tax Litigation
- Trusts - Revocable/Irrevocable
- Valuation of Closely Held Assets
- Wills