



## Trusts & Estates

Jackson Kelly's Trusts and Estates practice area is steeped in years of experience and a long-standing tradition of helping clients protect their financial assets. Our attorneys effectively and responsively assist a wide variety of clients in the safeguarding and maintenance of their assets.

Our attorneys are highly qualified and knowledgeable regarding the intricacies of tax and estate laws and frequently represent clients before numerous federal and state courts. This practice area includes attorneys who are also Certified Public Accountants (CPAs), members of ACTEC, or have obtained Master of Laws (LLM) degrees in tax, Master of Business Administration degrees, or Master of Accounting degrees. Our attorneys have repeatedly been recognized in Chambers and *The Best Lawyers in America*® and frequently speak, lecture, and write on these areas of law.

Attorneys in the practice area offer a wide spectrum of legal services to clients, including:

### Estate Planning For High Net Worth Clients

- Revocable Trusts
- Sales to Intentionally Defective Trusts
- GRATS
- QPRTS
- Irrevocable Gift Trusts
  - Minor's Trusts
  - Lifetime Gifting to Spouse to Utilize Estate Tax Exemption
- Asset Protection Trusts
- Life Insurance Trusts
- SCINS
- Dynasty Trusts
- Private Annuities

### Business Succession Planning

- Buy Sell Agreements
- Operating Agreements
- Deferred Compensation Agreements
- Family Limited Partnerships
- Phantom Ownership Agreements

## Charitable Giving

- Lead Trusts
- Remainder Trusts

## Special Needs and Supplemental Needs Trusts

Fiduciary Income Tax Returns

Estate Administration

Federal Estate Tax Returns

Federal Gift Tax Returns

State Estate Tax Returns

Prenuptial Agreements

Declaratory Judgement Actions

Asset Protection Planning

Advanced Health Care Directives

Fiduciary Litigation

Tax Litigation re: Estates & Trusts