

### Attorneys

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## TRUSTS & ESTATES

Ruden McClosky's Trusts and Estates practice provides a full range of legal services and is one of the largest law firm trust departments in Florida. Many of the partners in this practice area are either certified in Wills, Trusts and Estates Law under the Florida Bar Certification Program or have an advanced degree in Tax.

We counsel clients in techniques for conserving, managing and transferring wealth, and minimizing income, gift, estate and generation-skipping transfer taxes, whenever possible. This includes transferring all types of property interests, including sole and family proprietorships, closely held corporations, real estate, partnerships, intellectual property rights, employee benefits and other investments.

Many of the Firm's clients include charities as an integral part of their income, gift and estate tax planning. Our attorneys assist them in planning and establishing foundations and charitable trusts (both charitable lead trusts and charitable remainder trusts). We also represent charitable organizations in connection with the receipt of gifts and bequests, as well as in their administrative affairs, including issues regarding formation.

Some of our specific areas of experience include:

- Asset Protection Planning
- Estate, Gift and Income Tax Planning
- Post-Mortem Estate and Income Tax Planning
- Estate Planning for Non-Citizens
- Estate and Income Tax Audit and Litigation
- Planned Charitable Giving
- Formation and Representation of Private Foundations and Public Charities
- Representation of Fiduciaries and Beneficiaries in Probate and Trust Proceedings
- Guardianships
- Retirement Benefits and Tax Planning for Distributions from Pension Plans and IRAs

Planning for the entire family is a growing concern of many clients. We advise clients on the use of multi-generational, spendthrift trusts and other vehicles to protect assets. In addition, we also negotiate and draft pre-nuptial and post-nuptial agreements, as well as assist in planning for property division incidental to a divorce.

The Firm has attorneys who concentrate in Probate & Trust Administration and Litigation. Our attorneys have settled very substantial estates with complex legal and tax issues. Also, we have been lead counsel in many cases that were decided by the Florida Supreme Court or have been of legal significance in the field of Trusts and Estates Law.

## TRUSTS & ESTATES (Continued)

When our clients legal needs require advice in other practice areas, we work closely with attorneys throughout the Firm in drafting corporate and contractual documents and other matters related to estate planning. We regularly work with lawyers in our Tax, Real Estate, Litigation, Creditor's Rights and Corporate practice areas. In addition, we consult with other advisors retained by our clients, such as accountants, bankers and insurance professionals.