

# Estate Planning & Probate **OVERVIEW**



## About Kegler Brown's Estate Planning & Probate Practice Area

It's not simply about you. It's about planning for the future: family members, business succession, future generations and the philanthropic organizations you care about.

At Kegler, Brown, Hill & Ritter, we know how important it is to manage issues involving family matters, capital and values. We recognize that this subject is extremely confidential and personal, and we value the trust clients place in us. The attorneys in our estate planning and probate practice provide sophisticated and practical advice to help our clients structure a plan to achieve their personal goals.

Advising clients in the accumulation, retention and disposition of their estates — whether of a substantial or modest nature — involves sensitive issues. Our services include income, estate, gift, and generation-skipping tax planning, as well as business planning. At Kegler Brown, our attorneys know that structuring a plan to minimize exposure to taxation ensures the greatest benefit from a legacy.

Counseling clients in personal estate planning constitutes a significant area of our practice. Our experienced attorneys advise clients on wills and trusts for both tax and personal purposes, ranging from children's education to aging parents' care. We also counsel on planned charitable giving, including utilizing existing tax laws to achieve the maximum gifting possible.

### We Help Clients:

- Minimize or eliminate federal gift, estate and generation-skipping taxes on millions of dollars of transfers, often without loss of control or access during life.
- Fund charitable gifts and legacies mostly or entirely with government dollars through tax savings that allow clients and their family members to direct resources to the philanthropic causes important to them.

### Technology

In today's world, technology plays a significant role in estate planning, probate and trust administration. Our attorneys prepare sophisticated financial reports, projecting the tax benefits and the flow through of funds to beneficiaries resulting from various estate planning techniques. Use of client-friendly illustrations not only makes complicated strategies easy to understand, but also greatly assists in the decision-making process.

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## What We Do

Kegler, Brown, Hill & Ritter's estate planning and probate practice provides experience in:

- Estate planning
  - Wills
  - Trusts
  - Living wills and health care directives
  - Powers of attorney
- Tax planning
  - Estate and gift tax (706 & 709)
  - Generation-skipping transfer taxes
  - Fiduciary income tax (1041)
- Leverage transfers for tax planning
  - Grantor retained annuity trusts (GRATs)
  - Family limited partnerships (FLPs) and limited liability companies (LLCs)
  - Gifts and sales to intentionally defective "grantor trusts" (IDGTs)
  - Qualified personal residence trusts (QPRTs)
  - Crummey Trusts
  - Irrevocable Life Insurance Trusts (ILITs)
  - Dynasty Trusts
- Family governance
  - Succession planning
  - Family business boards
  - Family meetings
- Philanthropic
  - Charitable remainder trusts
  - Charitable lead trusts
  - Gifts of appreciated property
  - Community foundations
  - Supporting organizations
  - Private foundations
- Life Insurance
  - Product suitability (how much and what kind of insurance)
  - Structuring for taxes
  - Split-dollar
  - Family split-dollar
  - Key person insurance
  - Corporate-owned life insurance
- Probate
  - Administration of trusts and estates
  - Guardianships
  - Fiduciary counseling
  - Estate and trust litigation
  - Adoptions
  - Name changes

## Our Team

Practice Area Chairs: Chuck Kegler, *Director* and Mark Reitz, *Director*

- Erin C. Cleary, *Associate*
- Eric D. Duffee, *Associate*
- Todd M. Kegler, *Director*
- Ted M. McKinniss, *Of Counsel*
- Paul D. Ritter, Jr., *Director*
- Tom Sigmund, *Director*
- Michelle Wong Halabi, *Associate*
- Barbara Herr, *Paralegal*
- Stephanie Roush, *Paralegal*