



## Gift & Estate Tax Planning

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Most wealthy individuals and families aspire to, and feel a responsibility for, being good and careful stewards of their wealth. Seeing that aspiration through to a coordinated multi-generational estate plan is a complex process made all the more daunting by today's increasingly complicated tax laws. Helping clients turn their stewardship aspirations into a tightly woven estate plan that stands the test of time is what Ivins, Phillips & Barker's estate planning attorneys do every day.

Clients look to our team for advice regarding lifetime giving strategies and carefully crafted testamentary arrangements that minimize gift and estate taxes, but they also look to us for the good judgment and balanced approach that only truly engaged and experienced attorneys can provide. We have many tools at our disposal, but it is our willingness to listen to our clients and to put those tools to work in a thoughtful, non-formulaic way that our clients appreciate the most.

The following are examples of the assistance we provide to help clients steward their wealth through the generations:

- Design and implementation of large gifts to GST exempt perpetual trusts.
- Incremental transfer of value out of the taxable estate by annual exclusion gifting, unlimited gifts to cover education and medical care costs, and "rolling" grantor-retained annuity trusts (GRATs).
- Sales and gifts of assets subject to valuation discounts to grantor trusts.
- Creative exercise of a client's lifetime and testamentary powers of appointment over irrevocable trusts for their benefit.
- Preparation of carefully crafted gift tax returns reporting gifts and intra-family sales.
- Structuring core documents to allow for a surviving spouse's net gifts of marital trust interests.



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- Negotiation of pre-marital and post-marital agreements to protect family wealth.
- Assistance with structuring marital separation agreements in a tax-advantaged manner.
- Preparation of estate tax returns and fiduciary income tax returns.
- Post-mortem strategies for avoiding state estate tax and minimizing federal estate tax in a surviving spouse's estate.

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