MILLER CANFIELD

Trusts and Estates

Miller Canfield's Trusts and Estates team helps individuals, families and business owners in the U.S. or living internationally preserve assets with strategic estate, tax, wealth transfer, succession and retirement planning as well as tax preparation, family law representation and charitable giving counsel.

Our lawyers assist generations of family members with trust and fiduciary services and litigation, serving as trustees, executors, guardians or personal representatives. We also work extensively with banks and trust companies. Our clients include entrepreneurs and executives of Fortune 100 companies.

Charitable Planning

Miller Canfield's trusts and estates lawyers have broad experience representing charities and other tax-exempt organizations, associations, academic institutions, hospitals, governmental entities and other private foundations. We offer a full range of services to these organizations, including:

- Organizational formation, including bylaws, licensing and tax exemption filing
- Governance compliance
- Charitable remainder and lead trusts
- Charitable gift annuities
- Endowments
- Fundraising materials
- Gift structuring and agreements
- Grants
- Planned giving programs
- Pooled income funds
- Raffles and lotteries
- Sample forms
- Non-profit fundraising
- Taxable affiliates and subsidiaries

Non-profit organizations also can rely on Miller Canfield for counseling in their day-to-day operations, including contracts, dissolution and mergers, employment law counseling, legislation, litigation and other issues.

Cohabitation and Marriage Agreements

Miller Canfield's team helps clients prepare for relationship transitions, including:

- Pre- and post-nuptial agreements

- Separation agreements
- Cohabitation agreements
- Joint property agreements

Estate and Gift Planning

Miller Canfield's lawyers help clients plan for the most efficient administration and distribution of their personal estates and affairs. We offer numerous services, including the preparation of:

- Wills
- Revocable trusts
- Powers of attorney for financial and medical decisions
- Special needs and irrevocable trusts, including life insurance trusts
- Estate and gift tax counseling
- Employee benefit counseling
- Income tax counseling
- Wealth transfer and business succession planning

Estate and Trust Administration

The death or incapacity of a family member is stressful enough without the associated volumes of red tape and filings. Miller Canfield's Trusts and Estates team is experienced with all aspects of estate and trust administration, including:

- Estate tax return preparation
- Probate and ancillary probate proceedings
- Guardianships and conservatorships
- Final individual income tax return preparation
- Estate and trust tax returns
- Tax court proceedings and audits
- Surviving spouse rights and obligations counseling
- Other beneficiary rights and obligations counseling
- Advising fiduciaries

Family Law

Should litigation arise from the breakdown of a relationship, our lawyers have decades of experience in front of family courts. They help clients with:

- Simple, collaborative or complex divorces, including those involving complex business issues, the dissolution or modification of various estate planning vehicles, and children
- Family court litigation, including personal protection orders, paternity suits, child custody disputes, child and spousal support disputes and enforcement
- Parent and grandparent rights counseling, including parenting time arrangements, adoption, and step-parent adoption
- Friend of the Court matters

Income, Estate and Gift Tax Preparation

Miller Canfield offers several types of tax preparation services to individuals and fiduciaries, including:

- Income tax preparation and advice
- Estate tax preparation and advice
- Gift tax preparation and advice
- Tax court litigation

Nonprofit and Tax-Exempt Organizations

Miller Canfield attorneys have extensive experience in the counsel and representation of non-profit and charitable organizations, private foundations, public charities, trade and professional associations, religious and other tax-exempt organizations.

We draw upon the collective knowledge within the firm to provide comprehensive, pragmatic and efficient solutions to their diverse legal issues, opportunities and challenges.

Wealth Transfer and Business Succession Planning

Miller Canfield's Trusts and Estates team utilizes many wealth planning tools and creative concepts when working with our high-net-worth clients, including:

- Irrevocable trusts
- Qualified personal residence trusts
- Charitable trusts
- Private foundations
- Grantor retained annuity trusts
- Asset protection planning
- Promissory notes

- Generation skipping transfers
- Family partnerships and limited liability companies

Many of our attorneys have advanced legal tax degrees and decades of trust experience to guide strategic advice, maximizing our clients' tax advantages and protecting the clients' wealth. Our tax accountants and CPAs provide efficient, single-source, single-bill service that saves clients time, money and the aggravation of working with multiple firms.

Representative Matters

Established a multimillion-dollar private foundation for a high-net-worth couple that focuses its purpose on the care and protection of animals.

Prepared a sophisticated cottage trust for a couple that desired to maintain the family cottage in trust for multiple generations. The transaction was structured in such a manner that avoided the uncapping of all real estate taxes and transfer taxes.