

DECOTIIS, FITZPATRICK & COLE, LLP

TRUSTS AND ESTATES

AS AN AREA OF LEGAL SPECIALIZATION, TRUSTS AND ESTATES LAW IS PERHAPS THE MOST PERSONAL AND THE MOST PERSONALLY IMPORTANT. A carefully developed, expertly administered estate plan can insure that a client's most deeply-held principles and wishes are realized, their legacy is effected and their family is legally and financially safeguarded for generations to come.

DeCotiis provides comprehensive, personalized legal services for clients who wish to plan for the smooth transfer of their property and assets to the next generation. Our attorneys represent individuals, spouses, domestic partners and families in a wide range of estate planning matters. While capable of meeting any personal estate-planning need, our focus is on the preparation and administration of estates, trusts, and tax plans. We aid families in preserving wealth and minimizing tax exposure, and we are particularly experienced at educating clients and providing them with options for family wealth and tax planning unique to their circumstances, needs and priorities. We are also expert at managing estate, gift and generation-skipping transfer taxes.

Our services include helping devise and create coherent estate plans, structuring tax-efficient gifts and bequests to family members, shielding assets from creditors, helping pay necessary taxes and assuring the timely, appropriate fulfillment of clients' charitable goals and intentions. This can include advising on charitable techniques, the creation of tax-exempt organizations and providing counsel to private foundations. Working closely with the DeCotiis Corporate Practice Group we also provide advice on business succession planning as well as family limited partnerships and limited liability companies created in order to shield and manage family assets.

We also offer a full range of trust services, including the creation of living trusts and insurance trusts for maximum tax savings. Our goal is to provide for the effective, efficient administration of estates and trusts in order to streamline and facilitate what can often be a cumbersome process. With the support of our Litigation Practice Group, we are equipped to provide Probate Court representation in the event of estate-related litigation such as will and trust contests and contested accountings.

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Attorneys in the Trusts and Estates Group also have extensive experience in providing personal tax planning for individuals, from the establishment and representation of private foundations and charitable trusts, to the preparation of prenuptial agreements, limited partnership documents, to the purchase of annuity or insurance products, and the drafting of contracts relating to the acquisition or preservation of valuable personal or real property. When necessary, DeCotiis Trusts and Estates attorneys work closely with our tax practitioners to develop sophisticated strategies for minimizing tax liabilities.

In addition, in connection with our Healthcare Law group, our Trusts and Estates attorneys are also experienced in the preparation of healthcare proxies, living wills and powers of attorney for clients, including determinations of capacity and the creation of conservatorships and guardianships. We also provide expert advice on issues relating to the intricacies of government programs for the elderly, such as Medicaid and the preparation for a nursing home or assisted-living facility stay.

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