

ESTATE & WEALTH PLANNING/ ESTATE ADMINISTRATION

As one of the East Coast's largest and most experienced private wealth practices, Moore & Van Allen's Wealth Transfer group provides sophisticated, proactive and personable estate, tax, charitable and business planning for our clients—high net-worth individuals and families, senior executives of public companies and closely-held businesses.

We routinely implement creative, cutting-edge solutions for business succession, tax planning, estate planning, charitable planning and asset protection planning that add significant value for our clients. We represent clients in numerous jurisdictions, with a particular emphasis on the Southeast.

We generally develop extended relationships with our clients, who come to rely on us to coordinate all their legal needs with other MVA practices for litigation, finance, corporate, securities, environmental, real estate and governmental matters.

In individual tax and estate planning matters, our attorneys advise on:

- Wills
- Revocable or “living” trusts, typically in conjunction with “pour-over” wills
- Powers of attorney, health care powers of attorney, living wills and HIPAA authorizations
- Irrevocable trusts, including life insurance trusts, grantor trusts, dynasty trusts and trusts funded with closely held business interests
- Charitable remainder trusts and charitable lead trusts
- Grantor retained annuity trusts (GRATs)
- Qualified personal residence trusts (QPRTs)
- Limited partnerships, limited liability companies and S corporations
- Premarital, prenuptial or post-marital agreements
- Qualified and deferred compensation plans, IRA distributions and beneficiary designation planning
- Asset and creditor protection, including domestic and offshore trusts
- Tax planning to minimize estate, generation-skipping and gift taxes
- Charitable planning to maximize the benefit and impact of charitable donations
- Acquisition and management of vacation residences, airplanes and investment properties, including fractional options
- Fiduciary litigation involving disputes among beneficiaries and fiduciaries of estates and trusts
- Life insurance planning, including premium finance transactions
- Federal and state tax audits and controversies
- International estate planning

In closely-held business planning matters, our attorneys advise on:

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- Choice and creation of appropriate business entity (e.g., C corporation, S corporation, LLC or limited partnership)
- General business and business succession planning
- Merger and acquisition work
- Business entity recapitalizations and reorganizations
- Corporate and partnership income tax and planning

In charitable planning matters, our attorneys advise on:

- Choice and creation of appropriate charitable entity (e.g., private foundation, public charity, donor advised fund, or charitable trust)
- Application for tax-exempt status
- Administration of private foundations, public charities and charitable trusts

In trust and estate administration matters, our attorneys advise on:

- Probate of wills
- Administration of trusts and testate and intestate estates
- Distribution of assets to trust and estate beneficiaries
- Disclaimers
- Post-death tax and business planning
- Qualified terminable interest property trust (QTIP) marital deductions and reverse QTIP deductions for generation-skipping transfer (GST) tax purposes
- Funding trusts, including formula marital deduction and GST allocation provisions
- GST tax allocations
- Preparation of trust and estate income tax returns
- Preparation of estate tax returns

In estate, gift and generation-skipping transfer tax matters, our attorneys are regularly involved with:

- Preparation of gift tax returns
- Preparation of estate tax returns
- Federal and state estate and gift tax audits
- Regular representation before the Internal Revenue Service (both audit and appeals) and extensive Tax Court litigation