

## Wills, Trusts & Estates

Greenspoon Marder's Wills, Trusts & Estates Practice Group counsels clients in techniques for conserving, managing and transferring wealth, as well as minimizing income, gift, estate and generation-skipping transfer taxes, whenever possible. This includes transferring all types of property interests, including sole and family proprietorship's, closely held corporations, real estate, partnerships, intellectual property rights, employee benefits and other investments.

Many of our clients include charities as an integral part of their gift and estate tax and income tax planning. We assist clients in planning and establishing foundations and charitable trusts (both charitable lead trusts and charitable remainder trusts). We also represent charitable organizations in connection with the receipt of gifts and bequests, as well as in their administrative affairs, including issues regarding formation.

Greenspoon Marder's Wills, Trusts & Estates Practice Group represents individuals and families in a wide range of matters, including but not necessarily limited to:

- Basic Estate Planning: Preparation of Last Will & Testament, Revocable Trust (if appropriate), Designation of Health Care Surrogate, Living Will, Designation of Pre-Need Guardian and Durable Power of Attorney
- Estate Planning and Tax Planning for Non-Citizens
- Estate Planning and Tax Planning for Domestic Partners
- Administration
- Asset Protection Planning
- Estate, Gift and Income Tax Planning, Return Preparation and Audit Representation
- Elder Law
- Business Succession
- Complex Estate Planning: Family Limited Partnerships ("FLP"s), Intentionally
- Defective Grantor Trusts ("IDGT"s), Qualified Personal Residence Trusts ("QPRT"s), Grantor Retained Annuity Trusts ("GRAT"s), Special Needs Trusts, Qualified Domestic Trusts ("QDOTS") and Pet Trusts
- Philanthropic Planning: Private Foundations, Charitable Remainder Trusts, Charitable Lead Trusts, Public Charities and endowments
- Judicial Modification, Termination or Decanting of Irrevocable Trusts
- Irrevocable Life Insurance Trusts – including preparation of Crummey letters and appointment as trustee upon request
- Guardianship – establishment and administration
- Probate of taxable and non-taxable estates – including estate tax return (Form 706) preparation and audit representation, and assistance in elective share matters
- Trust formation, administration, settlement and final distribution
- Tax representation of individuals, trusts, estates, corporations and charities
- Representation of Trustees, Personal Representatives and Guardians ("Fiduciaries") and Beneficiaries in Probate, Trust and Guardianship Litigation
- IRA Planning: integration IRAs and qualified plans into the estate plan, post-mortem planning including use of qualified disclaimers, distributions and other techniques
- IRA Compliance: representation several financial institutions as outside counsel on IRA matters
- Investment of IRAs in Real Estate, LLCs and Alternative Investments: determining whether a proposed transaction is prohibited, assistance in structuring the investment, and set up of IRA LLC if appropriate
- Preparation of Qualified Domestic Relations Orders ("QDRO"s), as well as court documents needed to divide an IRA in divorce proceedings

- Preparation and review of Prenuptial, Postnuptial and Cohabitation Agreements and coordination with estate plan for married and unmarried couples
- Legal Opinions on all Trusts and Estates matters

Greenspoon Marder also has attorneys who concentrate in probate & trust administration and litigation. Our attorneys have settled very substantial estates with complex legal and tax issues. Also, our team has been lead counsel in many cases that were decided by the Florida Supreme Court or have been of legal significance in the field of trusts and estates law.

## Related Areas

- Private Client Services
- Marital & Family
- International Wealth & Asset Planning

## News

- Greenspoon Marder Ranked Among the Best Law Firms by Best Lawyers® for 2024
- Greenspoon Marder Attorney Elsa Van Gorp Joins Miami-Dade Chapter of the Florida Association for Women Lawyers (MDFAWL) Board of Directors for 2023-2024
- Greenspoon Marder Partner Laurence “Larry” I. Blair Recipient of the Jewish Federations of North America’s National Endowment Achievement Award
- Greenspoon Marder Partner Carl Linder Selected as Featured Speaker for 2022 Offshore Wealth Summit
- Greenspoon Marder Welcomes Partner Ruben N. Gottlieb In Miami
- Greenspoon Marder Receives Top Rankings In The 2022 Edition Of U.S News & World Report – Best Lawyers® “Best Law Firms”
- Greenspoon Marder Attorneys Recognized as “Top Lawyers” by Fort Lauderdale Illustrated for 2021
- Greenspoon Marder Attorney Matthew D. Kanin Featured Speaker For Los Angeles County Bar Association Webinar On The Internal Affairs of Conservatorships
- Eight Greenspoon Marder Attorneys Featured In The 2021 Business Edition of Best Lawyers® “The Litigation Issue”
- Greenspoon Marder Attorney Matthew D. Kanin Featured Speaker For Los Angeles County Bar Association Webinar On Conservatorship Proceedings For Journalists And The Public
- Greenspoon Marder Partner Laurence Blair Ranked In Chambers And Partners High Net Worth For Private Wealth Law For 2021
- Greenspoon Marder Innovation Summit Webinar Recordings
- Day One Recap: Greenspoon Marder Innovation Summit
- Two Greenspoon Marder Attorneys Recognized Among "2020 Southern California Rising Stars" By Super Lawyers
- Greenspoon Marder Partner Larry Blair Re-Appointed To The Florida Bar's Wills, Trusts & Estates Committee
- Greenspoon Marder Attorneys Recognized In Florida Trend's 2019 "Legal Elite"
- Greenspoon Marder Expands With Addition of New Partner Lauren Galvani
- Greenspoon Marder Shareholder Laurence "Larry" I. Blair Named New Chair Of Local Jacobson Jewish Community Foundation
- Greenspoon Marder Supports The Jewish Federation Of Broward County

## Videos

- Alabama's Supreme Court Ruling & Its Impact on the Future of IVF Nationwide
- The Surrogacy Space: Ep. 2 - Estate Planning - with Marla Neufeld, Esq. and Alan Cohn, Esq.
- Greenspoon Marder Diversity Speaks: Building Generational Wealth Part 1: Estate Planning
- Webinar: Why the Cannabis Industry Needs Estate Planning
- Webinar: Potential Estate Tax Law Changes Under a Biden Administration

- Webinar: Trusts & Estates Innovation and Planning Opportunities: What to Do Right Now and What to Do Next!

## **Publications**

- So You Used Up All of Your Gift and Estate Tax Exemption, Now What?
- Tax Planning Opportunities During the Pandemic
- Day One Recap: Greenspoon Marder Innovation Summit
- Greenspoon Marder International Wealth & Asset Planning Blog: The Importance Of Protecting Your Personal Assets And The Assets Of Your Company Too!

## **Meet the Team**

- Andrew Bechel
- Laurence I. Blair
- Edward D. Brown
- Alan B. Cohn
- Vincent J. Comito
- Jacob C. Elberg
- Julian A. Fortuna
- Jeffrey Gilbert
- Evan S. Glasser
- Gene K. Glasser
- Ruben N. Gotlieb
- Matthew D. Kanin
- Eric Kaplan
- Brent D. Klein
- David P. Kron
- Carl H. Linder

## **Sub-Practices**

### **Guardianship**

When a person becomes incapacitated and unable to care for him or herself, and there has been no prior incapacitation planning, the probate courts become involved. Judges oversee all aspects of the incapacitated person's life; including the individual's care and finances. This legal proceeding is known as a guardianship, and is applicable to both the elderly and to young people under the age of 18 in Florida.

Our team represents both individuals in need of an appointed guardian under Florida law and individuals contesting the appointment of a guardian. Judicially supervised guardianships are subject to rigid statutory and procedural requirements, and our attorneys have the extensive administrative and litigation experience necessary to ensure the appointment of proper a guardian and also ensure that the guardian satisfies the state requirements.

While many guardianship proceedings are not vigorously contested, they can become adversarial when the subject of the proceeding challenges the allegations of incapacity or when the suitability of a guardian comes into question.

Our attorneys can assist in the following areas:

- Contested Appointments of Guardians
- Contested Determination of Capacity

- Establishment of Annual Budgets
- Guardianship Administration
- Guardianship-Related Litigation
- Petition for Appointment of Guardian
- Petition to Determine Incapacity
- Preparation of Annual Plans and Annual Accountings
- Preparation of Initial Plan and Inventory