

TRUSTS AND ESTATES

Estate Planning | Probate and Trust Administration | Elder Law
Probate, Trust and Fiduciary Litigation

Trusts and Estates

Attorneys in the Trusts and Estates Group counsel individuals and families in all matters concerning estate, gift, charitable and fiduciary income tax planning. Our attorneys have extensive experience in drafting sophisticated estate planning documents, implementing wealth transfer strategies, and managing estates upon an individual's death.

Members of the Trusts and Estates Group are frequent lecturers and authors on topics regarding estate, gift and fiduciary income tax issues; estate planning; and estate and trust administration. Our attorneys are active in local and state bar associations and numerous charitable and other non-profit organizations throughout Massachusetts.

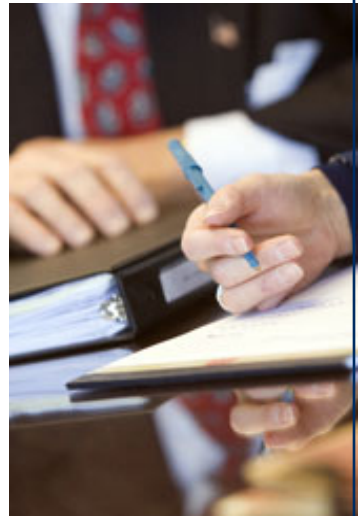
Estate Planning

Our attorneys provide individuals and families with sophisticated advice on a wide variety of estate planning and wealth transfer issues. In each case, we tailor our estate planning solutions to address the particular needs of the individual or family.

The clients we represent come from a variety of backgrounds: from principals of closely-held businesses facing succession and liquidity planning issues to executives at public companies, from families just starting out and concerned about guardianship issues to families with mature children and concerns about aging parents, from single-parent families to same-sex-parent families, and from families faced with nursing home and health care issues to families with a non-citizen spouse facing sophisticated international and federal estate tax issues.

Representative Matters:

- Advised clients concerning gift, estate and generation-skipping tax planning
- Drafted estate planning documents including wills, durable powers of attorney, health care proxies, revocable living trusts and homestead declarations
- Drafted irrevocable trusts, including life insurance trusts, family gifting trusts and marital deduction lifetime QTIP trusts
- Advised clients concerning asset protection issues
- Implemented sophisticated leveraged gifting transactions including qualified personal residence trusts, grantor retained annuity trusts, intentionally defective grantor trusts and family limited liability companies
- Implemented charitable gifts including the formation and operation of private foundations and gifts to charitable split-interest trusts, such as charitable remainder trusts and charitable lead trusts
- Created public charities
- Advised clients concerning elder and disability law issues, including asset preservation and Medicaid qualification
- Implemented special needs trusts, supplemental needs trusts, irrevocable income-only trusts and private annuities
- Prepared estate, fiduciary income tax, estate tax and gift tax returns
- Represented clients in tax matters before the Internal Revenue Service and the Massachusetts Department of Revenue



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Excellence in our work.
Excellence in client service.
Excellence in value.

Probate and Trust Administration

The attorneys in our Probate and Trust Administration Group assume responsibility for the often-complex process of settling estates ranging in size from the relatively modest to multi-million-dollar estates. This includes the preparation and filing of documentation with the probate court, the collection and appraisal of estate assets, the payment of debts and expenses, the preparation and filing of estate tax and fiduciary income tax returns, post-mortem tax planning, and the distribution of assets to the beneficiaries. Our attorneys and paralegals have many years of experience in providing these services in a thoughtful and efficient manner designed to minimize stress on family members.

Our attorneys often act in a fiduciary capacity, serving as trustees of both revocable and irrevocable trusts that we help establish for our clients. In our role as trustee, we give personal attention to the needs of trust beneficiaries while paying careful attention to the investment of trust assets and keeping in mind the goals and objectives of the individual who established the trust.

Elder Law

Protecting your future and that of your family is invaluable. The Elder Law Group provides sound legal advice with practical solutions to the complex legal issues and challenges that often face aging or disabled individuals.

Our attorneys assist clients in developing asset protection plans to maximize quality of life while preserving finances for future generations. We provide guidance to elderly clients and their family members in connection with MassHealth (Medicaid) planning, and assist clients with special needs to help minimize the adverse consequences of becoming disabled.

Representative Matters:

- Developed asset protection plans that allow couples to keep control of all their assets, while assuring that, if one passes away, the assets of the survivor will be protected immediately if nursing home care is needed
- Developed safeguard system so that elderly clients can feel confident that those managing their assets are accountable
- Developed innovative private annuity and other vehicles to assure that, if one spouse needs nursing home care, the other spouse can remain at home without facing financial ruin
- Represented hundreds of elders in obtaining MassHealth eligibility and appealing inappropriate denials of eligibility
- Analyzed tax implications of asset protection plan, to ensure estate and income tax savings are maximized

800.922.8337

www.mirickoconnell.com

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MIRICK, O'CONNELL, DEMALLIE & LOUGEE, LLP

Probate, Trust and Fiduciary Litigation

Within the next two decades, unprecedented wealth will pass between generations in the form of lifetime gifts and transfers through wills and trusts. Inevitably, conflicts concerning this transfer of wealth will arise, often causing painful and expensive disputes. Our attorneys have the requisite experience to counsel the parties involved with these transfers, and they have the tenacity necessary to resolve any disputes that may arise.

The Probate, Trust and Fiduciary Litigation Group represents executors, administrators, trustees, guardians, conservators, beneficiaries and other family members. The integration of our experienced Trusts and Estates Group with our skillful litigation and trial attorneys enables us to provide sound legal advice and creative dispute-resolution strategies. While our attorneys strive to seek practical, prompt resolutions, they also have extensive experience trying cases; when necessary. Above all, we recognize that it is our responsibility not only to guide our clients through sophisticated financial and legal matters, but also to understand the often-complex emotional and psychological challenges of probate litigation.

Representative Matters:

- Persuaded the Appeals Court to reverse a judgment and find that the defendant trustees, stockholders, officers and directors breached their fiduciary duties and engaged in self-dealing by committing trust assets to unauthorized business ventures
- Negotiated the resolution of a long-term dispute among siblings by forcing the sale of real estate through a petition to partition
- Successfully defended beneficiaries who were sued by the decedent's sister in an action to determine title to real estate
- After commencement of trial, favorably settled a case in which the will was executed by an individual suffering from Alzheimer's disease who was vulnerable to undue influence
- Successfully opened a guardian's three accounts by showing fraud and manifest error against the guardian in which the guardian mismanaged the ward's estate
- Prevented a co-executor's attempt to gain sole control of an estate after the co-executor forged our client's name, misappropriated estate assets and violated an injunction
- Successfully petitioned the Supreme Judicial Court to reform trusts so that the reformation would be recognized for federal transfer tax purposes

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