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## Trusts and Estates: General Representation

Pryor Cashman's Trusts and Estates Group diligently and creatively attends to the complete estate planning and estate administration needs of clients, which include both individuals and corporate entities. We have vast experience navigating the maze of judicial, governmental and administrative regulating, maintaining close ties with the Internal Revenue Service (IRS), the Charities Bureau of the N.Y. State Attorney General's Office, and Surrogate's Courts. As leaders in the Trusts and Estates area, we are regularly selected to serve as *guardians ad litem* in cases involving minors and incapacitated person.

Each client benefits from our thoughtful and detail-oriented approach to a broad range of estate-planning needs. We discuss and develop estate plans that meet clients' goals of wealth preservation, tax reduction, wealth transfer and charitable giving.

Our Trusts and Estates attorneys prepare wills, trust instruments, intra-family agreements, pre-nuptial and post-nuptial agreements and all types of related documents.

We employ a wide range of estate-planning, trust vehicles and insurance products to reduce our clients' potential estate taxes and enhance the transfer of their wealth. Among the sophisticated estate-planning services we provide is the structuring of highly efficient methods of passing closely-held corporations and other business assets from generation to generation.

The attorneys in our Trusts and Estates Group also work with financial institutions to assist them in creating meaningful and long-lasting relationships with clients. For example, we provide such services as establishing fiduciary bank accounts and acting in fiduciary capacities as executors and/or trustees for sizable estates and trusts. We also represent major corporate fiduciaries in connection with their activities as estate executors and trustees.

Our Trusts and Estates attorneys are also skilled in estate administration. We attend to the probate of clients' wills and the administration of estate and related trust agreements. We prepare and file all documents required by the Surrogate's Courts. We also counsel our clients on all issues relating to state and federal estate and gift tax returns and fiduciary income tax returns. Our Trusts and Estates Group, together with our Tax Group, represents clients before the Internal Revenue Service and state tax authorities in connection with gift and estate tax audits and subsequent proceedings, including, as necessary, appearing in U.S. Tax Court.

In the event that disputes or litigation arise, Pryor Cashman's attorneys handle the complete range of estate-related litigation and dispute resolution, including will contests, intra-family conflicts and tax disputes.

Our Trusts and Estates Group also has extensive experience in the development, creation and supervision of charitable foundations and all related matters, including complying with statutory filing requirements at both the state and federal level. We represent several major foundations and provide guidance and direction with reference to investments, filing requirements, grants and other similar matters.