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Estate Planning and Probate

PRACTICE GROUP

Estate and Tax Planning

Preparation of Wills and Trusts

Probate Estate and Trust Administration

Committed to the highest ethical standards in serving our clients, the community, and the legal profession.

Estate Planning and Probate

PRACTICE GROUP

Proper estate planning is critical to ensure that an individual's assets may grow and be protected, and that Federal and state tax liability is minimized. Proper probate and trust administration is equally critical to see to it that an individual's assets pass efficiently to his or her intended beneficiaries without unnecessary expense and delay. In this regard, our attorneys provide comprehensive legal services in estate planning and the administration of estates and trusts.

ESTATE PLANNING

The foundation of any well designed estate plan is the will or revocable trust, as well as a financial power of attorney, health care power of attorney and living will or advance medical directive. Our professionals combine their experience in taxation, probate and trust law to develop, implement, and administer comprehensive estate plans to enable our clients to grow their assets, obtain protection from the claims of creditors and minimize Federal and state income and estate taxes. We are experienced in preparing estate plans for clients with modest assets as well as those with multi-million dollar estates.

The attorneys in the Estate Planning and Probate Group are also experienced with the special issues that exist in preparing estate plans for married couples in second marriages, as well as unmarried couples and same-sex couples. We represent foreign nationals and are therefore experienced with the unique estate planning and tax issues faced by these individuals. Additionally, we assist the families of children with special needs by establishing special needs trusts to protect the trust assets while preserving eligibility for government benefits. We are also experienced with the use of family limited partnerships, life insurance trusts, and "dynasty" trusts, as well as all of the other available options to reduce estate taxes and creditor claims.

> "Our attorneys provide comprehensive legal services in estate planning and the administration of estates and trusts."

Individuals also seek advice and counsel from our professionals when seeking to achieve charitable objectives by using Charitable Remainder Trusts, Charitable Lead Trusts, and Private Foundations. We understand the tax issues that arise from properly coordinating retirement benefits, stock options, and deferred compensation into an estate plan. Our professionals are also familiar with the range of issues faced by owners of real estate and closely held companies, as well as executives of publicly traded companies and self-employed individuals and professionals.

PROBATE, ESTATE AND TRUST ADMINISTRATION

Our attorneys advise executors and trustees on all aspects of estate and trust administration, including the court supervised administration of a decedent's estate known as "probate." In addition to being experienced with the probate and trust rules of Maryland, Virginia, and the District of Columbia, we regularly advise executors and trustees ("fiduciaries") so that they can fulfill *all* of their legal responsibilities regarding the administration of the estate or trust.

We advise fiduciaries as to the proper identification of lawful heirs and beneficiaries, as well as assisting in dispute resolution between rival claimants of property. We assist in the sale or disposition of property administered as part of an estate or trust and can prepare all manner of documents necessary to effect the transfer of good title.

Essential to the efficient administration of any estate or trust is the avoidance of unnecessary taxes, including income, estate and gift taxes, as well as less familiar excise and transfer taxes such as the generation-skipping transfer tax. Several of our firm's attorneys and all of the principals in our Estate Planning and Probate Group have attained Masters Degrees in the Laws of Taxation, and are well-trained to devise the most tax-efficient strategies to administer an estate or trust.

We also have experience in representing beneficiaries, executors, and trustees in probate and trust litigation. While we generally avoid the expense and delays involved in litigation, our attorneys are skilled in the use of the judicial process if needed to resolve administration controversies such as will-disputes or alleged breaches of fiduciary duties.

"We have experience in representing beneficiaries, executors, and trustees in probate and trust litigation."

Our Professionals

FRANK S. BALDINO, *CO-CHAIR*

Mr. Baldino co-chairs the firm's Estate Planning and Probate Group and practices in the areas of estate planning and probate administration. Born in 1962, Mr. Baldino received his B.A. with honors from Muhlenberg College in 1984. He received his J.D. from the Seton Hall University School of Law in 1987, and his LL.M. in Taxation from the New York University School of Law in 1990. Mr. Baldino is a member of the Washington, D.C. Estate Planning Council and is a co-columnist of the Current Tax Development articles for the monthly publication "Estate Planning" magazine. In 2007, he was elected to the Section Council of the Estates and Trusts Law Section of the Maryland State Bar Association. Mr. Baldino was selected by Washingtonian Magazine as one of the best estate planning lawyers.

Mr. Baldino has extensive experience in the areas of estate planning, charitable giving, estate planning for non-U.S. citizens, tax planning with respect to retirement plans and stock options, asset protection planning, business succession planning and estate and trust administration. He has also presented informational seminars discussing a variety of estate planning issues to clients of the firm. Mr. Baldino is a member of the U.S. Tax Court, and is admitted to practice in Maryland, the District of Columbia, New Jersey and New York.

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ERIC M. CORE, *CO-CHAIR*

Mr. Core co-chairs the firm's Estate Planning and Probate Group. He was born in 1952 and received a B.B.A. degree with high honors from the University of Iowa in 1974. He received his J.D. degree with highest honors from the University of Iowa in 1977, where he became a member of the Order of the Coif. Mr. Core also received an LL.M. degree in taxation with highest honors from Georgetown University Law Center. Mr. Core has served as an instructor at Montgomery College, teaching continuing education courses in real estate taxation for CPAs and real estate brokers. His work is primarily in the fields of trusts and estate administration, and estate planning. He has been named as one of the "Best Lawyers in America" since 2002. Mr. Core is admitted to practice in Maryland.

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RICHARD N. RUPRECHT, *PRINCIPAL*

Mr. Ruprecht practices primarily in the fields of taxation, estate planning and probate. He was born in 1954 and is a graduate of Yale University, where he received a B.A. in economics with honors in 1976. He is a graduate of the University of Pittsburgh School of Law, where he received a J.D. in 1980. Mr. Ruprecht received an LL.M. in Taxation in 1986 from Georgetown University Law Center. He was associated with the

Office of General Counsel, U.S. General Accounting Office in Washington for five years before joining the firm in 1986. He teaches a course on income taxation of real estate at Montgomery College, and is Past President and an active member of the Board of Directors of the Kiwanis Club of Bethesda, as well as Past President of Bethesda Ever Green. Mr. Ruprecht is admitted to practice in Maryland, Pennsylvania and the District of Columbia.

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ALEX S. TANOUYE, *ASSOCIATE*

Mr. Tanouye practices in the firm's Estate Planning and Probate group. He represents individuals in all areas of estate planning, including tax planning and the preparation of wills and trusts, as well as all aspects of estate and trust administration. Mr. Tanouye received his J.D. from the University of Maryland School of Law in 2005. While there, he completed 40 hours of mediation training with the Baltimore Mediation Center. He received his B.A., with Honors in Government and Politics, from the University of Maryland in 1999, where he was elected to membership in Phi Beta Kappa and received a Department of Government and Politics Award for Academic Excellence. He is admitted to practice in Maryland and the District of Columbia, and before the U.S. Tax Court.

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REPRESENTATIVE MATTERS

Tax Planning

- Established limited liability companies to provide for the continuity of family businesses, obtain asset protection, and enable gifts of interests to be made to children, grandchildren and trusts for their benefit.

- Researched and implemented reporting positions on estate, gift and income tax returns to obtain the greatest overall tax savings.

- Worked with lenders to obtain short term financing for the timely payment of significant estate taxes where the estate consisted largely of real estate which the beneficiaries of the estate did not want to sell.

- Advised real property owners on the steps to implement tax-deferred like-kind ("*Starker*") exchanges.

Trust Preparation

- Prepared charitable trusts and private foundations to enable families to achieve their charitable objectives during both their lifetime and in their estate planning documents.

- Prepared generation-skipping transfer trusts to enable clients to make gifts and bequests to their grandchildren.

- Established life insurance trusts to remove life insurance proceeds from the estate tax.

REPRESENTATIVE MATTERS *(Continued)*

- Prepared education trusts designed to maximize the amount of education expenses that could be paid from the trust.

- Established special needs trusts for the benefit of disabled children.

- Provided legal counsel on the modification, reformation and termination of trusts found unnecessary or improper based on the needs of the beneficiaries.

- Served as ongoing counsel to the trustees of testamentary and inter vivos trusts, including life insurance trusts, generation-skipping trusts, QTIPs, GRATs, GRUTs, CRATs and CRUTs.

- Prepared Qualified Personal Residence Trusts ("QPRT's") to minimize estate and gift taxation of transfers of family residences

Estate Planning

- Analyzed estate planning transactions, (including GRATs, GRUTs, private annuities, or sales to grantor trusts) to accomplish tax and estate planning objectives.

- Prepared estate plans for non-U.S. citizens legally residing in the United States and owning property located inside and outside the United States.

- Prepared estate plans for non-married couples.

- Prepared equity-sharing agreements for unmarried co-owners of real estate.

Estate and Trust Administration

- Negotiated settlements of challenges filed against estates and disputes arising from creditors and dissatisfied heirs.

- Conducted administration of estates and trusts with non-U.S. citizen beneficiaries and provided legal counsel on U.S. reporting requirements and the minimization of U.S. and foreign estate and income tax through treaty benefits and the use of "qualified domestic trusts" (QDOTs).

- Served as ongoing counsel to trustees of supplemental needs trusts in order to maintain beneficiaries' eligibility for public and private assistance benefits, and provided representation of the trustee before the Social Security Administration with regard to challenges to the beneficiaries' continued eligibility for benefits.

- Represented a disinherited spouse in making a spousal election against the estate of her deceased spouse where the deceased spouse's will predated the marriage.

- Provided counsel to beneficiaries of an estate and advised them of their rights during the administration proceedings.

- Settled the estate of a decedent subject to the claims of an alleged daughter whose relation to the decedent was in dispute.

LERCH
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Practicing in:

Alternative Dispute Resolution

Business and Taxation

Commercial Lending

Community Associations

Creditors' Rights and Workouts

Elder Law

Employment and Labor

Estate Planning and Probate

Family Law

Health Care

Land Use and Zoning

Litigation

Real Estate Transactions

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