



Alex S. Tanouye

Associate

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#### Education

University of Maryland  
School of Law (J.D., 2005)

University of Maryland (B.A.  
in Government and Politics,  
with honors, 1999)

- Phi Beta Kappa

#### Bar Admissions

Maryland

District of Columbia

U.S. Tax Court

### Alex S. Tanouye

Alex Tanouye is an estate planning and probate attorney at Lerch, Early & Brewer in Bethesda, Maryland. He represents individuals in all areas of estate planning, including tax planning, the preparation of wills and trusts, and estate and trust administration.

Many of Alex's clients are new parents who recognize the importance of estate planning as a foundation for protecting their loved ones should the unthinkable happen. He helps these growing families prepare basic wills, name guardians for their children, and direct assets for their care.

Alex counsels people as their families evolve and their financial situations change to make sure their estate planning documents and plans are appropriate. In most cases, Alex prepares incapacity planning documents, such as durable powers of attorney and advance health care directives, which are critical elements of any estate plan.

In addition, through estate planning, Alex helps unmarried clients in committed relationships avoid the default provisions of state law – both for incapacity planning and testamentary planning.

Tax planning almost always is an additional estate planning consideration, especially in light of legislative uncertainty regarding the federal estate tax. Residents of Maryland and the District of Columbia – both of which impose a state estate tax – have additional tax planning considerations. Alex is versed in tax planning techniques that generally are available to mitigate the impact or defer the payment of state and federal estate taxes.

Alex also has extensive experience administering decedents' estates in Maryland, Washington, D.C., and Virginia. This work typically involves filing a petition to have the person named in the decedent's will appointed as Personal Representative and to initiate an estate administration proceeding. Alex works with the Personal Representative to prepare and file all probate-required documents, as well as federal and state estate tax and fiduciary income tax returns. He also works with trustees in the administration of trusts, including the preparation of annual accountings and fiduciary income tax returns.

Alex received his Bachelor of Arts, with honors, from the University of Maryland, where he was elected to membership in Phi Beta Kappa and received a Department of Government and Politics Award for Academic Excellence. He received his Juris Doctor from the University of Maryland School of Law. While there, he took the full complement of estate and transfer tax courses, and completed 40 hours of mediation training with the Baltimore Mediation Center.

Alex is admitted to practice in Maryland and the District of Columbia, and before the U.S. Tax Court. He currently is enrolled in Georgetown University Law Center's Master of Laws (LL.M.) Taxation program where he is focusing on tax-related aspects of estate planning and estate and trust administration. He serves on the board of directors of A Wider Circle, a nonprofit whose mission is to help children and adults lift themselves out of poverty.

A lifelong resident of Montgomery County, Alex graduated from Georgetown Preparatory

## Alex S. Tanouye

School in Rockville, Md. Alex served in the U.S. Army Reserve from 1994 through 2002 and ultimately attained the rank of Sergeant (E-5) before being honorably discharged. His two deployments to southwest Germany are among his fondest memories of his service. Alex and his wife, Daphne, spend most of their free time playing with their toddler son, Otis, and their two rescued dogs, Charlie Brown and Rose.

### Professional Memberships

- Maryland State Bar Association
- District of Columbia Bar Association
- Bar Association of Montgomery County
- A Wider Circle (Board of Directors, 2012)