



ESTATE PLANNING AND ADMINISTRATION PRACTICE

Whiteman Osterman & Hanna LLP has a simple mission: To do all we can to help our clients achieve success and reach their goals.

Our Firm offers a complete range of family wealth planning services through our Estate Planning and Administration Practice Group. We design sophisticated and personalized estate and business succession plans for our individual private clients, assist them and their fiduciaries and advisors in the implementation of their plans and compliance with often complex rules and regulations, and provide experienced legal representation in the litigation and resolution of any challenges or controversies. The practice group makes extensive use of specialized paralegals and customized computer software in the planning and administration areas in order to provide services to our clients economically.

Estate and Business Succession Planning: Our attorneys have experience in complex areas of estate planning including the important income and transfer tax consequences of this practice area. We will speak with you at your initial consultation about your particular planning goals and concerns. After the consultation, we will discuss with you the best options and strategies for the implementation of your estate plan and provide you with advice regarding the tax consequences of the planning vehicles selected.



We prepare wills and testamentary trusts, revocable and irrevocable lifetime trusts, powers of attorney, health care proxies and living wills. The estate planning practice focuses on tax reduction strategies as well as personal issues confronting our clients in structuring their estate plans. Where appropriate, we will recommend advanced estate planning vehicles such as irrevocable life insurance trusts, grantor retained annuity trusts, qualified personal residence trusts, charitable remainder or lead trusts, and family limited liability companies or partnerships. We also provide advice and planning on the disposition of retirement benefits and life insurance proceeds through appropriate beneficiary designations.

Whiteman Osterman & Hanna has a variety of practice groups and, where appropriate, our trusts and estates attorneys work with attorneys in other practice areas. We have substantial experience in organizing and advising public charities and private foundations, and in creating complex trusts as part of charitable giving programs. We have also advised clients on large and complex real estate and corporate transactions and have considerable experience in creating family limited partnerships and limited liability companies as part of an overall estate plan for the succession of wealth and ownership and control of family owned businesses.

Estate and Trust Administration: The administration of estates and trusts constitutes a substantial portion of our practice and includes representation of individual and corporate fiduciaries, as well as the beneficiaries of trusts and estates. Our experienced team of attorneys, paralegals and a fiduciary accountant assist our fiduciary clients through every step of an estate or trust administration. We advise our fiduciary clients regarding any necessary court proceedings, income and transfer tax returns and audits, accountings for their actions as fiduciary, and the proper distribution of the estate and trust assets to



discharge our fiduciary clients from their responsibilities whether by a legal agreement or through a judicial proceeding.

We have extensive experience in tax matters that arise in administration of trusts and estates. With the assistance of our in-house fiduciary accountant and the expertise of three attorneys with advanced tax law degrees, we prepare income and transfer tax returns for individuals and fiduciaries and represent our clients in any review or audit of such returns. We also advise our clients on the tax and other consequences of the administration of irrevocable life insurance trusts, grantor retained annuity trusts, qualified personal residence trusts, charitable remainder or lead trusts, and family limited liability companies or partnerships.

Estate and Trust Litigation: Our Estate Planning and Administration Practice Group regularly represents clients in all aspects of estate and trust litigation, including will contests, asset discovery proceedings, contested accountings and tax controversies with the support as necessary of attorneys from our Litigation, Arbitration and Mediation Practice Group. The combination of our expertise in these complex and technical areas of the law and the support from seasoned litigators often allow disputes to be resolved favorably without prolonged litigation.

ESTATE PLANNING AND ADMINISTRATION PRACTICE ATTORNEYS

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THE FIRM

Whiteman Osterman & Hanna LLP was founded in 1975 by several high-ranking officials from the Rockefeller and Wilson administrations. Today, the Firm has 75 lawyers making it the largest legal practice in the Capital District. Its practice groups include:

Banking and Finance
Base Closure and Redevelopment
Business, Corporate and Commercial
CleanTech
Compliance Investigations
Corporate and Public Agency Regulatory Compliance
Creditors' and Debtors' Rights and Bankruptcy
Education
Energy and Telecommunications
Environmental
Estate Planning and Administration
Federal and State Taxation
Government, Business and
Professional Ethics and Responsibility
Government Contracts
Government Relations
Health Care
Immigration
Insurance
Intellectual Property
International Trade and Business
Investment Company and Investment Adviser
Labor and Employment Law
Litigation, Arbitration and Mediation
Mergers and Acquisitions
Municipal
Public and Private Finance
Quebec-New York Practice
Real Estate
Real Estate Development, Zoning and Land Use
Technology