We represent individuals and fiduciaries in all aspects of estate planning, trust and estate administration, and charitable giving. We also work closely with our fiduciary litigation group on disputes involving trusts, estates, and beneficiaries.

We serve a range of clients in different life situations that demand sophisticated tax and estate planning techniques. Our clients include executives of public corporations, owners of closely-held businesses, and entrepreneurs involved in start-up businesses. We assist individuals, families, private foundations, charitable organizations, and businesses to implement their philanthropic goals.

Estate and Wealth Transfer Planning

Our attorneys design estate plans with an eye toward minimizing depletion by gift, estate, generation-skipping transfer, property, and other taxes, maximizing wealth transfers, and ensuring that the final distribution of the clients' assets is in accordance with their wishes.   We address special needs beneficiaries, such as those who cannot manage assets or who suffer from mental or physical disability. We advise on how to provide incentives for younger generations to use their wealth wisely, in ways that contribute to their communities.

We are experts in a variety of techniques used to achieve tax savings and non-tax planning objectives, including Qualified Personal Residence Trusts (QPRTs), Grantor Retained Annuity Trusts (GRATs), and installment sales to irrevocable "intentionally defective" grantor trusts. In appropriate situations, we recommend and implement the establishment of family investment companies and the employment of tenancy-in-common agreements, which can provide both tax and non-tax benefits to the family members.

We also have experience in the following areas:

- Planning for successive generations using generation-skipping transfer tax-exempt dynasty trusts;
- Working with executives to handle issues related to non-qualified executive compensation plans and planning for retirement benefits;
- Advising families and closely held businesses on succession planning; and
- Counseling couples on issues related to community property, including advising on, and preparing, pre-marital, post-nuptial, domestic partner cohabitation, and other property agreements.

Trust and Estate Administration

We represent individual and corporate trustees and executors to ensure efficient and effective implementation and administration of estates and trusts, and we advise beneficiaries of trusts and estates with respect to their beneficial interests.

We have unique expertise in the area of federal and California income taxation of estates, trusts, and beneficiaries, and we counsel fiduciaries and their accountants regarding the compliance with the applicable rules.

Charitable Planning

We work with individuals and families to meet their philanthropic goals and educate the next generation. In this regard, we work with our individual clients to employ charitable giving techniques, such as Charitable Remainder Trusts and Charitable Lead Trusts, to preserve assets for, and transfer assets to, family members while supporting charitable organizations and activities. We also have extensive experience working with charitable and other non-profit organizations, including donor-advised funds and private foundations, in issues related to planned giving.

Non-Profit Organizations

We advise a variety of non-profit organizations regarding tax issues, compliance with federal and state reporting and other regulatory requirements, strategic planning, and financial sustainability. We also counsel families regarding the formation and maintenance of private foundations, ongoing governance issues, management, succession, and tax issues.   We work with new non-profits on the formation of the legal entity and to obtain tax-exempt status.

International Tax Planning

We advise a variety of clients on complex international tax issues -- both inbound and outbound. We counsel U.S. clients who have assets and family members abroad and non-U.S. clients who have assets and family members in the US, who plan to establish U.S. residency, or who have other ties to the US that require attention to estate and other tax planning. For multinational families, our attorneys work with advisors in other countries to plan transfers in light of U.S. tax and property transfer rules.

Trust & Estate Litigation

We work with the Firm's expert team of Trusts and Estates Litigation attorneys, which is experienced in all phases of estate and trust litigation, including defense of creditor claims, will contests, probate and trust administration disputes, beneficiary disputes, and trustee removal and surcharge actions. The Firm has handled the trials of some of the largest charitable trust cases in history.

For more information about our practice, please contact Patrick McCabe, at 415-773-7299, or PMcCabe@sflaw.com