Steptoe's trusts & estates practice provides comprehensive advice to high-net-worth individuals, families, and family offices, including sophisticated estate planning, complex multigenerational wealth transfer, business succession planning, charitable planning, contested matters, prenuptial and postnuptial agreements, and trust and estate administration. Clients benefit from our ability to balance multigenerational family dynamics with efficient tax and succession planning. As trusted advisors, we frequently counsel clients on complex estate planning matters in both domestic and cross-border contexts involving both their business and personal interests. We also incorporate income tax planning as part of our estate planning as income tax basis.

Estate Planning

We understand that estate planning involves more than just tax considerations. Our representation includes analysis of planning alternatives to ensure that our clients' personal family goals and generational wealth transfers are cost-efficiently implemented utilizing the most tax effective structures. Lawyers in our trusts and estates practice seamlessly integrate basic planning tools such as wills, revocable trusts, insurance trusts, and advanced directives, with more sophisticated devices, such as grantor trusts, intra-family loans and gifts, dynasty trusts, charitable trusts, and family limited partnerships and LLCs. We take the time to analyze and understand how the nature of our clients' assets may affect the way we plan for the transfer of those assets, recognizing that unique and/or complex assets, such as copyrights, hedge funds interests, operating businesses and complex investments, require special attention and consideration. In addition, we work closely with our clients' family offices and other trusted advisers to help ensure the structure of our clients' business and personal interests align with their short and long-term financial, tax, and personal estate planning objectives.

Cross-Border Planning

Many of our clients have cross-border interests and ties to multiple countries that require sophisticated tax planning and advice. Our lawyers have extensive experience in both in-bound and out-bound planning as well as planning for families with multiple cross-border issues. We understand the interrelated legal aspects of our clients’ cross-border business holdings and the need for coordination of financial interests held by various family members in different jurisdictions. We often act as the quarterbacks for a team of legal and accounting professionals across the globe, coordinating and balancing the multinational laws impacting our clients' interests.
Charitable Planning

Lawyers in our trusts and estates practice also counsel clients on charitable planning, including the creation of private foundations and public charities, charitable lead trusts, and charitable remainder trusts as vehicles for tax planning, the generational transfer of wealth, and as integral tools in meeting our clients’ philanthropic goals. We advise the founders and managers of private foundations through all aspects of operation, including formation and administration, fundraising and other compliance issues, as well as dissolution.

Estate Administration and Contested Matters

We bring a unique perspective to estate planning, with our extensive experience representing clients in both estate planning and the implementation of their plans after death. Providing advice and representation to both individual and corporate fiduciaries, our lawyers have experience in every aspect of trust and estate administration from probate, to the preparation and filing of estate tax returns, through the handling of federal and state estate tax audits. In addition, we represent both individual and corporate fiduciaries, as well as beneficiaries, in both contested and uncontested accounting proceedings, as well as in many other types of contested matters, including contested wills.

Estate planning clients also benefit from the broader, comprehensive capabilities of Steptoe’s Tax Group and multidisciplinary private client practice. Together, our lawyers address the full spectrum of our clients’ varied legal and personal interests.
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