



TRUSTS & ESTATES: OVERVIEW

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For over 80 years, attorneys in the Trusts and Estates practice group at Ruder Ware have counseled individuals, corporate executives, small business owners, dairy farmers, and philanthropists on how to prepare for the future. Whether a client's situation is straightforward or complex, our attorneys are able to implement creative and flexible strategies that fulfill a client's personal and business needs.

We offer comprehensive services in business planning; income, gift, and estate tax planning; and trust and estate administration. If clients seek professional management of their assets and simplification of their lives, we can serve as trustees of their assets, pay their bills, and handle distributions of money. If clients are concerned about protecting their assets, we can design trusts that provide protection from the claims of creditors. If clients desire to provide for future generations, our attorneys are experienced in succession planning and working through family dynamics to achieve broad-based acceptance of a coordinated plan. Simply put, our trusts and estates team is dedicated to helping you protect, manage, and dispose of your assets as you see fit, whether that is during your lifetime, in the event of your incapacity, or upon your death.

Our trusts and estates attorneys are widely respected among their peers. Some have been elected as fellows of the American College of Trust and Estate Counsel, the preeminent estate planning organization for attorneys in the United States. Others have been recognized for their service to the State Bar of Wisconsin in the areas of taxation, elder law, estate planning, and trust administration and have been selected for inclusion in Best Lawyers of America and Super Lawyers.

Recent Achievements of the Trusts & Estates practice group include:

- A client died leaving an adult son with diminished capacity and a granddaughter needing assistance to complete college. The trust we designed (and that our client asked us to administer as trustees) provides for the special needs of the son without jeopardizing his eligibility for government assistance. We also make distributions to the granddaughter, who expects to become a nurse—just like her grandmother.
- A father died leaving multiple accounts, debts, a trail of unreported gifts, and an IRS audit. After diligently retracing the father's activities, our tax attorneys presented an accurate picture to the IRS and successfully negotiated the elimination of all penalties. We obtained a tax clearance from the IRS so that the son could close the estate.
- Two brothers and a sister took over the family business when their father died. They created three more business entities. Each had a buy-sell agreement with different terms. We designed a master buy-sell agreement to spell out

- Continued -

- what happens with each of the businesses upon an owner's retirement, incapacity, divorce, or death.
- A client who manufactures products that are capable of exploding desired asset protection beyond that afforded by his liability insurance policy. Using the laws of a state that provides a high level of asset protection, we designed a business entity and asset protection trust that permits the business owner and his family to have the economic benefits of the business assets but not the personal liability that usually accompanies ownership.

The services provided by our Trusts & Estates practice group include:

- Asset Protection Planning
- Elder Law
- Estate & Fiduciary Litigation
- Estate Planning
- Family Business Succession Planning
- Fiduciary Services
- Probate & Trust Administration

As part of a full-service law firm, our attorneys provide clients with a one-stop approach to their legal needs. Ruder Ware, the largest Wisconsin law firm headquartered north of Madison, also provides legal counsel in Business Transactions; Litigation & Dispute Resolution; and Employment, Labor & Benefits. ♦

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Legal Services Offered by Ruder Ware

Business Transactions

- Antitrust & Trade Regulation
- Bankruptcy & Creditors' Rights
- Business Organizations
- Commercial Contracts
- Corporate Finance & Securities
- Executive Compensation & Employee Benefits
- Intellectual Property
- Mergers & Acquisitions
- Real Estate & Construction

Employment, Labor & Benefits

- Employee Benefits & Executive Compensation
- Employment Law
- Labor Law

Litigation & Dispute Resolution

- Alternative Dispute Resolution
- Commercial Litigation
- Employment Litigation
- Environmental Litigation
- Estate & Fiduciary Litigation
- Preventative Litigation Services
- Products Liability Litigation
- Real Estate & Construction Litigation

Trusts & Estates

- Asset Protection Planning
- Elder Law
- Estate & Fiduciary Litigation
- Estate Planning
- Family Business Succession Planning
- Fiduciary Services
- Probate & Trust Administration

Focus Teams

- Agriculture
- Banking & Financial Institutions
- Health Care
- Local Governments & Municipalities
- Professional Responsibility for Attorneys
- Schools & Educational Institutions