Wills, Estate Planning, Trusts and Estates

Our firm's strong estate planning group counsels clients regarding the disposition of property upon death, lifetime gifting and the use and enjoyment of property during one's lifetime, including retirement planning and charitable giving. Some of the common planning techniques include wills, revocable and irrevocable trusts, qualified personal residence trusts, family limited liability companies, family limited partnerships, charitable remainder unitrusts, and grantor retained income or annuity trusts. The group also assists with any necessary gift tax returns and with the establishment of any planned gifting program developed in the planning process.

We consult with other practice groups in the firm to coordinate the relevant tax and personal objectives of individuals and family-owned businesses. The result is a comprehensive estate plan that meets the client's personal and financial requirements.

Our lawyers recognize that each client has specific goals that are unique, and we treat each client with the utmost respect as we assist them in formulating and implementing their plans. We take pride in listening carefully to our clients' wishes and crafting plans that achieve each aspect of the client's objectives, while minimizing taxes and administrative costs.

Asset Protection

Icard Merrill lawyers assist in structuring ownership of assets to protect those assets from a client's present and prospective creditors. The structuring process considers each aspect of potential risk and the best methods for minimizing the risk, including the use of both domestic and foreign entities on behalf of individual and corporate clients.

Domestic asset protection planning considers the Florida homestead and other exemptions, forms of ownership, and domestic corporations, limited liability companies, and limited liability partnerships. Asset protection considerations are important at many stages of life, particularly when considering a dissolution of marriage or prenuptial agreement prior to marriage. Our attorneys work proactively with clients to anticipate their asset protection needs and to address them before changes in circumstances occur.

Foreign planning for asset protection considers trusts and other entities formed in jurisdictions outside the United States. For our non-United States clients, we consider confidentiality, United States income and estate tax laws, foreign expropriation, and the implications of forced heirship in the home jurisdiction.

Elder Law
As our population ages, increasing numbers of clients are facing the need to provide appropriate care and protection for their aging relatives. Our estate planning practice includes expertise in the laws designed to protect elderly citizens, and we counsel clients on those issues to allow families to care for each other without undue stress or financial burden.

Estate Planning
Our estate planning attorneys provide counsel to clients in all phases of planning for their estates, including minimizing taxes, planning for property disposition on death in the manner that the client desires, avoiding probate where possible and desirable and providing income for family members in the future. Our attorneys are familiar with the variety of techniques available to effectively plan for an estate, including wills and living wills, revocable and irrevocable trusts, qualified personal residence trusts, family limited liability companies, family limited partnerships, charitable remainder unitrusts, and grantor retained income or annuity trusts.

Guardianships
We advise clients in planning for incapacity with durable powers of attorney, living trusts, and health care advance directives, and we assist clients in appointing pre-need, standby and voluntary guardians. Our services include advising guardians as to their fiduciary obligations and assisting them in securing financial advice and support that will enable them to manage the affairs of their family member.

Probate
For many clients, probate proceedings are a necessary part of the death of a loved one. Our probate attorneys are experienced in all phases of probate proceedings and guide clients through the process to ensure a timely resolution of the proceeding.

Trusts and Estates Advice and Administration
Our lawyers offer a full array of services in the areas of advising and administering trusts and estates. This practice involves all facets of the probate or trust proceeding, all proceedings with the Internal Revenue Service, including the preparation of estate tax returns and fiduciary income returns, as well as all other aspects of estate or trust administration. We assist trustees and estate administrators in collecting, valuing and disposing of assets.

Important tax elections must also be considered following a client's death. Our lawyers work with the trustee for any ongoing administration of trusts, including the maintenance of records for trust accounting and tax purposes, making distributions to beneficiaries and preparing the annual tax returns.

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