**Miller & Martin Trusts, Estates & Wealth Management attorneys handle many complex and sizeable estates, as well as the estates of hardworking people who have built assets over a lifetime.**

Saving taxes is important, but often the most difficult issues in estate planning are family matters, such as whether a child's inheritance should be left in trust, when should a beneficiary receive his or her share of the estate outright, or who should be selected to help the family with the management of its assets. It is also important to deal with the disposition of personal assets because sometimes there are disagreements in administering an estate over the least valuable items–family keepsakes having sentimental value.

Miller & Martin attorneys have dealt with all of these issues and others, and have many years of experience in planning to avoid unwanted financial consequences or family disputes.

**Estate Planning for Personal Assets**

Our attorneys handle estate planning for clients with estates of any size. The firm produces documents from the simple to the most sophisticated, including wills and trusts that may or may not use exemptions and deductions, and advises clients regarding gifts and other transfers of family wealth, including the estate, gift, and generation-skipping tax consequences. The firm also uses advance directives (durable powers of attorney for property, health care and living wills) in most estate plans, which have become a standard part of this practice area over the years. Lending advice on the aspects of charitable giving is also a part of our practice, including describing the advantages of charitable remainder trusts as well as exempt organizations and the establishment and maintenance of private foundations.

**Estate Planning in Connection with Business Interests**

Quite often, a client's estate plan will involve a business or other asset, such as real estate. Miller & Martin attorneys can develop transfer and succession planning for these assets, as well as for life insurance and family limited partnerships.

**Fiduciary Administration**

The firm represents executors and administrators of descendants' estates and trustees of trusts who are managing the transfer of personal and business assets. The firm will assist fiduciaries with the preparation of death tax returns, represent the estate in an audit by the IRS, and prepare court filings necessary for a smooth administration. We also advise executors and trustees regarding controversies that may arise regarding descendant's estates or personal trusts.

## RELATED PRACTICES

- Corporate
- Exempt Organizations
- Tax

## RELATED ATTORNEYS

**Brent Howard**
**CHAIR**

Member
404.962.6439 | Email

**Paige Daniel**

**Michael Brown**

**Don Morton**