Estate Planning

"Anyone may arrange his affairs so that his taxes shall be as low as possible," federal appeals court Judge Hand famously wrote in 1934. "[H]e is not bound to choose that pattern which best pays the treasury. There is not even a patriotic duty to increase one's taxes."

Proper estate planning does exactly what Judge Hand promises. It allows you to take personal control over your estate, determining how your assets are handled during your life and distributed after your death.

A sound estate plan eliminates unwanted government involvement and minimizes the potential for disputes among heirs and beneficiaries. In short, it provides peace of mind.

EXPERIENCE AS TRUSTED ADVISORS

Foster Swift's estate planning attorneys have decades of experience drafting estate plans, including:

- Foundational Estate plans, consisting of a will, revocable trust, and powers of attorney for medical and financial decisions
- Estate Tax Planning Trusts
- Marital Deduction and Qualified Termination Interest Property Trusts
- Irrevocable Life Insurance Trusts
- Grantor Retained Annuity Trusts
- Special Needs Trusts
- Charitable Trusts
- Pet Trusts
- Family LLC's , Intentionally Defective Irrevocable Trusts and other Gift Leveraging Tools
- Business Succession Planning
- Estate and Trust Administration

Each plan is tailored to the individual needs of our diverse clientele. This includes the young family just beginning their life together to the affluent, well-established business executive concerned with the succession of the family business.

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RELATED PRACTICES

Trust & Estate Administration
Trust & Estate Litigation

Whether the estate is simple or complex, the goal of the estate plan is the same: to achieve personal and family objectives and to minimize tax liability.

PUBLICATIONS & ALERTS

Estate Planning for the Family Farm, *Foster Swift Agricultural Law Update*, September 2011

The Tax Relief Act of 2010:
Impact on the Federal Estate, Gift, and GST Taxes, *Foster Swift Estate Planning Bulletin*, December 2010

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Common Estate Planning Pitfalls, *Foster Swift Estate Planning Insights*, Fall 2010

Congressional Inaction: The Federal Estate Tax Update, *Foster Swift Estate Planning Insights*, Fall 2010

Protecting Your Child's Inheritance, *Foster Swift Estate Planning Insights*, Fall 2010

Chaos Created By the 2010 Repeal of the Federal Estate Tax & Generation Skipping Transfer Tax, *Foster Swift Estate Planning Bulletin*, January 2010

Death of a Joint Tenant is not a Transfer of Ownership, *Foster Swift Municipal Law News: MTA Edition*, January 2010

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Collection of Unpaid Medical Expenses After a Patient's Death, *Foster Swift Health Care Law Report*, July 2008

NEWS

Foster Swift Welcomes New Associate Erica Huddas, April 14, 2010

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Estate and Legacy Planning, *Ward Evangelical Presbyterian Church*, November 13, 2010

Estate Planning and Long Term Care, *Brookdale Senior Living*, March 16, 2010

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Undue Influence, *48th Annual Probate and Estate Planning Institute, State Bar of Michigan, Probate and Estate Planning Section*, May/June 2008

Types of Trusts, *Lorman Education Services*, January 31, 2008

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Drafting an Estate Plan for an Estate Under $5 Million, *Institute for Continuing Legal Education*, March 2005, April 2005, March 2006, June 2007, February 2008, February 2009

Planning Techniques for the Taxable Estate, *Institute for Continuing Legal Education (Funding Trust)*, December 2003-2009

Interesting Tidbits for Charities Receiving Contributions From a Donor Upon the Donor's Death, *Capital Area of Michigan Chapter of the National Society of Fund Raising Executives*, 1991

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Estate Planning for Owners of Closely-Held Business & Professional Practices, *ICLE*, 1985

How to Use Family Partnerships in the Estate Plan, *ICLE Annual Probate Estate Planning Seminar*, 1993

Planned Giving and Estate Planning That Can Work For You, *American Red Cross*, 1993

Understanding Recent Gift & Estate Tax Changes Critical to Estate Planning for Family Business, *ICLE 1990 Estate Planning Institute*, 1990

Planning for the Latter Stages of Life,

Estate and Protected Individuals Code: Preview and Overview, *Michigan Bankers Association Seminar*, October 5, 1999

Testimony on Senate Bill 290 (Estate Settlement Act), *Senate Judiciary Committee*, February 25, 1997

Estate Planning with Family Limited Partnerships and Limited Liability Companies, *Institute for Continuing Legal Education*, February and March 1995