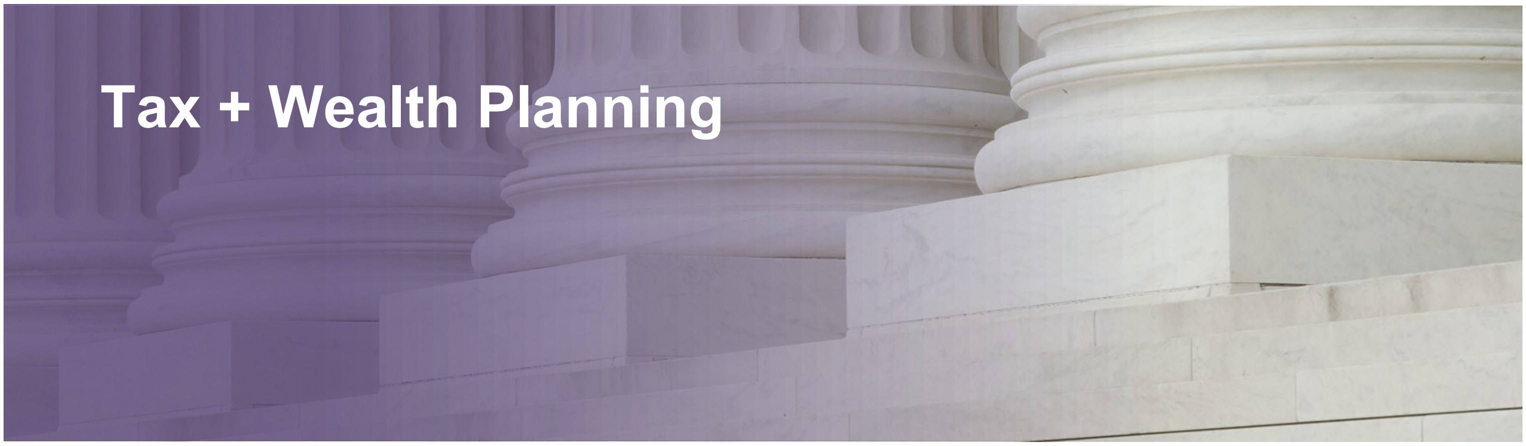
JAMES BATES BRANNAN GROOVER

Tax + Wealth Planning



Our Tax & Wealth Planning Group services clients across the Southeastern United States, counseling individuals and families in the acquisition, preservation, management and transfer of their property. Our services weave together the laws of income, gift, estate and generation-skipping taxation, trusts, estates, charitable giving, employee benefits, securities, insurance, partnerships and corporations.

Estate Planning and Drafting Wills and Trusts

Our attorneys advise clients on advantageous estate planning opportunities, as they apply within the context of the particular client's goals and objectives. Proper planning does more than just provide for the transfer of assets at death. Our clients include individuals and families who have accumulated substantial wealth, and those who are at the beginning of this process. We work with our clients to create unique estate plans that preserve assets and minimize taxes, both during their lives and, often, for many years beyond.

Aside from the tax concerns, these estate plans address the special problems associated with specific assets, such as a family business, in ways that achieve the client's goals. We also design plans that take into account the special needs of beneficiaries, in ways that meet and exceed the client's goals. For example, we are often called upon to craft estate plans for those who cannot manage assets or who suffer from mental or physical disabilities. Our lawyers also address the practical issues of protecting assets from creditors and beneficiaries from themselves, by making sure that beneficiaries have "enough to do something, but not enough to do nothing."

Administration of Estates and Trusts

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Our attorneys advise individual and corporate fiduciaries regarding estate and trust administration, including post-mortem tax planning and return preparation.

Charitable and Exempt Organization Representation

We represent private foundations, hospitals, and other charitable organizations of regional importance. In addition, our attorneys have assisted clients with the formation of private family foundations and other charitable and nonprofit corporations, as well as structuring various types of lifetime and testamentary charitable gifts and bequests.

Tax Controversy Matters, Will Contests and Other Court Proceedings

We represent clients before the Internal Revenue Service in connection with estate and gift tax audits, and other tax controversies. Additionally, our attorneys handle will contests and litigation seeking the proper construction of wills and trusts. We usually work on these matters in conjunction with the firm's litigation attorneys.

Our services include counsel and representation in:

- Estate and Gift Taxation
- Wills and Revocable Trusts
- Estate Administration
- Trusts
- Grantor Retained Annuity Trusts
- Family Partnership
- Generation-Skipping Tax Planning
- Charitable Remainder Trusts
- Business Succession Planning
- Family Foundation