



FREDERICK M. MISILO, JR.
Practice Group Chair



RICHARD C. BARRY, JR.
Practice Group Vice-Chair

ESTATE & TRUST ADMINISTRATION ATTORNEYS

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Practice Group Chair

Richard C. Barry, Jr.
Practice Group Vice-Chair

Robert F. Dore, Jr.
Faith V. Easter
Warner S. Fletcher
Dennis F. Gorman
Meredith H. Greene
Mia H. Lahti
Michael T. Lahti
Steven T. O'Neill
Dani N. Ruran
Nelson Luz Santos
Sumner B. Tilton, Jr.
Collin A. Weiss
Christopher P. Yates

Fletcher Tilton^{PC}

Attorneys at law



ESTATE & TRUST ADMINISTRATION PRACTICE GROUP

Fletcher Tilton administers the region's largest and most respected Trust and Estate Practice with over \$500 million of trust assets under the management of our Trust Attorneys. We provide fiduciary services to estates, trusts and individuals with portfolios of every size. We actively manage over 250 trusts, administer more than 130 irrevocable life insurance trusts, and close over 50 taxable estates each year. We also administer the assets of more than a dozen private charitable foundations. Among the many services we provide are the following:

COLLECTION AND APPRAISAL OF ESTATE ASSETS

The Estate & Trust Administration Group helps decedents' families with the collection, preservation, and protection of estate assets. We assist them in preparing an inventory and in determining values of estate property. The firm is experienced in the valuation of closely held businesses and frequently represents estates at audit on this issue.

PROBATE SERVICES

Our attorneys provide complete probate services ranging from the appointment of an executor or administrator to the presentation and allowance of the final accounting. We also present and defend will contests and other interlocutory motions that deal with the disposition of estate property.

POSTMORTEM TAX PLANNING

Our attorneys advise clients on various post mortem tax elections that must be made by surviving spouses. We also consult with beneficiaries regarding options relating to the distribution of assets from qualified retirement plans.

ADMINISTERING THE ESTATES

We arrange for payment of decedent's expenses of last illness, funeral expenses, and the ongoing maintenance of estate property.

PREPARATION OF ESTATE TAX RETURNS

In addition to preparing and filing estate tax returns with the Internal Revenue Service and the Massachusetts Department of Revenue, we also defend estate values at audits.

ACTIVELY MANAGED TRUSTS

The firm actively manages a variety of trusts. Services include allocating trust assets, collecting income, distributing income and/or principal to the named beneficiaries, and preparing accountings and tax returns. We also work with clients' independent investment advisors, if appropriate.

IRREVOCABLE LIFE INSURANCE TRUSTS

Irrevocable Life Insurance Trusts generally own one or more life insurance policies held for the benefit of a spouse and future generations. The firm's trust department administers these policies to insure that the proceeds pass for the benefit of the spouse and then to the next generation free of estate and gift taxes.

INCOME DISTRIBUTION

We tailor our asset allocation models to suit the income needs and tax bracket of the beneficiaries, with whom we consult regularly.

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MONTHLY REPORTING

We produce a variety of monthly, quarterly and annual reports, including monthly valuations of investments and annual reports providing all information necessary for the preparation of fiduciary tax returns at year end.

All securities under our management are insured in full and accounted for through the Depository Trust Corporation (DTC). DTC operates a nationwide electronic custodial and transfer service to which all banks, securities dealers and large trust departments subscribe.

RESPONSIVE SOLUTIONS

Two simple words that explain our commitment to you. Being responsive is a critical element in building a strong attorney-client relationship. Whether you are a new or existing client, we'll be quick to respond to your needs with the knowledge necessary to find solutions to your legal concerns.

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Attorneys at law

FletcherTilton.com