



# Trusts and Estates



## OVERVIEW

Representing clients effectively on the range of issues that can accompany estate planning matters is dependent on a breadth of perspective that must include substantive legal knowledge, an ability to translate fundamental client goals into the vernacular of technical legal schemes, and precision drafting of a broad array of functional documents. It also often relies on an insightful appreciation of familial as well as business and non-profit charitable relationships and the practical considerations that flow from experience with clients, and mastery of the legal systems, including intricate tax schemes that control outcomes. Sometimes it requires mounting an emotionally charged defense against challenges in courtroom litigation and appeals. Our lawyers excel in all these areas based on their education, experience and time-tested skills.

## EXPERIENCE

We have extensive experience – in most cases, decades of experience – in representing clients through all stages of the estate planning process, from planning and drafting a will, or a trust in combination with a will, to the probate and administration of the estate, preparation of the state and federal estate and inheritance tax returns, coordinating multistate proceedings where a decedent's property is located outside New Mexico, assisting personal representatives and trustees in administering and distributing estate and trust property, and advising representatives and heirs with respect to a variety of postmortem planning options.

Drawing upon the knowledge gained from advanced legal degrees in taxation and years of instructive employment experience within federal and state taxing authorities, our collection of lawyers have the ability to negotiate the intricacies of federal and state tax law while addressing clients' estate planning needs. Our related business law and real estate practices also allow us to effectively address estate planning challenges unique to the transfer of business interests, and we regularly advise clients on the use of family corporations and partnerships to facilitate transfers of property during life as well as upon death.

We advise clients and prepare documentation for them regarding the many aspects of the estate planning process including: drafting of wills, inter vivos (living) and testamentary trusts, and supplemental estate planning documents such as powers of attorney and advance health care directives; and advice concerning charitable and non-charitable giving, including charitable trusts and private foundations, business succession planning, and other wealth transfer planning strategies. In addition to substantive knowledge, experience and skills in all matters relating to estate planning, we have a well-developed estates and trusts litigation practice. When it becomes necessary to litigate with regard to an estate or probate, our estate planning expertise combined with our litigation experience equals a formidable position of strength that facilitates our clients' ability to negotiate, defend or pursue any issues that may arise in litigation and appeals.



## KEY CONTACT

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