

PROTECT
WHAT
MATTERS
MOST

THE WARREN AVERETT EXPERIENCE

Warren Averett's estate and trust advisors provide a comprehensive and personalized approach to your family's estate planning, income tax planning and tax return compliance needs. We believe a thorough understanding of your personal and professional situations best positions us to recommend customized strategies and solutions for you and your family.

ESTATE PLANNING SERVICES

Warren Averett's estate planning advisors will help you identify and clarify your estate planning goals while ensuring these goals center on preserving your family's wealth.

Using our personalized approach, our team reviews your current situation, develops a personalized strategy and coordinates with your existing estate planning team to implement and monitor changes.

OUR PERSONALIZED APPROACH

1 IDENTIFY YOUR GOALS

Our estate planning specialists are here to help you identify and clarify your estate planning goals and make sure they align with your current estate plan.

2 PERSONALIZED ESTATE PLANNING STRATEGY

We will analyze your financial position, gain an understanding of your family and business dynamics, review your existing will and trust documents and then listen carefully to your desired family legacy and the intent of your estate. Next, we develop and evaluate strategies to fulfill your needs by balancing competing personal and financial goals.

3 ESTATE PLAN IMPLEMENTATION AND MONITORING

Implementing an estate plan, or changes to one, can take time and may require the involvement of various advisors. If you have an existing team, we will work closely with them to update your estate plan. Our team can assist you with the selection of an attorney to draft documents, the transfer or retitling of assets, gifting programs, the purchasing of insurance and more. Most importantly, we will continue to monitor changes in your family's health, business and other life situations to assess the continuing validity of your estate plan and its relevance under the law.

4 COORDINATING WITH YOUR EXISTING ESTATE PLANNING TEAM

We believe in a holistic approach and happily collaborate with your third-party advisors—attorneys, financial or investment advisors, insurance agents, bank trust officers and others as needed—to ensure your plans are executed properly and in your best interest.

“ I feel fortunate to be leading a team of experienced estate and trust professionals. The level of commitment and compassion we have for our clients is unparalleled. ”

— Heather Locklar,
Member and Service Area
Leader for Warren Averett's
Estate & Trust division

ESTATE & TRUST TAX SOLUTIONS

Our team of estate and trust tax specialists have the skills and expertise to prepare and file federal and state estate tax returns, fiduciary income tax returns, federal gift tax returns and individual and business income tax returns. Additionally, our advisors can assist personal representatives and trustees in the day-to-day administrative duties associated with serving in these roles.

OUR SERVICES

Our dedicated group of advisors focuses exclusively on the specialized area of estates and trusts. With the combined experience of more than 100 years, our team includes credentialed professionals with CPA, J.D. and AEP designations.

We work alongside you to help gather important information pertaining to your estate and trust taxes and assist in the preparation and filing of your returns. These services include, but are not limited to:

- **TAX RETURN COMPLIANCE**
We prepare and file federal and state estate and trust tax returns, fiduciary income tax returns, federal gift tax returns and individual and business income tax returns with the utmost compliance.
- **FEDERAL AND STATE ESTATE TAX RETURNS**
Our experts can file a Form 706 for you to determine the estate tax imposed by Chapter 11 of the Internal Revenue Code. This form is also used to compute the generation-skipping transfer (GST) tax imposed by Chapter 13 on direct skips.
- **FIDUCIARY INCOME TAX RETURNS**
Filing of a Form 1041 tax return is used to record income generated by assets held in an estate or trust.



- **GIFT TAX RETURNS**
Generally, a federal gift tax return (Form 709) is required if you make gifts to or for someone during the year (with certain exceptions, such as gifts to U.S. citizen spouses) that exceed the annual gift tax exemption.
- **CHARITABLE TRUST RETURNS**
We assist in the gathering of certain information regarding charitable deductions and distributions to report the financial activities of a split-interest trust. We can also determine if the trust is treated as a private foundation and subject to certain excise taxes under Chapter 42. Once determined, our team prepares and files your charitable trust return (Form 5227) for you.
- **ESTATE OR TRUST COURT ACCOUNTINGS**
We can provide ongoing accounting reports of the estate or trust's activity to deliver timely information to beneficiaries and assist with the preparation of fiduciary income tax returns. We can also produce timely accounting reports if such information is required by a court or requested by an interested beneficiary.



For more information about how we can help you achieve your estate planning goals, call us at 800.759.7857 or visit our website at www.warrenaverett.com/estateandtrust

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