



**Key Contact**

L. Stuart List  
916.325.4516  
slist@mhalaw.com

## **Business Services | Estate Planning & Probate**

McDonough Holland & Allen's highly-regarded Estate Planning and Probate group emphasizes the specialized tax advice essential to minimizing estate taxes, gift taxes, generation-skipping taxes, income taxes and property taxes for clients and their families. Our practice is focused on planning for large estates and estates operating a wide variety of closely-held businesses, retirement planning, trusts, charitable giving, and gifting techniques.

McDonough's estate planners have the reputation and the experience to successfully handle complex estate matters and to reach solutions that are fine-tuned to our clients' needs—minimizing taxes while preserving family assets. Our attorneys learn about you, your assets, your family, and your vision for the future to ensure that your personal estate planning needs are met, both during your lifetime and during the administration of your estate.

Our attorneys provide an experienced depth of knowledge and a sensitivity to the practice to serve our clients in the following areas:

### **Estate Planning**

- Revocable Trusts and related documents
  - Revocable Trusts
  - Financial Powers of Attorney
  - Advance Health Care Directives
- Irrevocable Trusts
  - Life Insurance Trusts (ILITs)
  - Generation Skipping Trusts (Dynasty Trusts / GST planning)
  - Qualified Personal Residence Trusts (QPRTs)
  - Grantor Retained Annuity Trusts (GRATs and GRUTs)
  - Special Needs Trusts (SNTs)
- Charitable Planning
  - Charitable Remainder Trusts (CRTs)
  - Charitable Lead Trusts (CLATs)
  - Private Foundations
  - Conservation Easements
- Business Succession Planning
  - Sales to Grantor Trusts
  - Family Limited Partnerships
  - Limited Liability Companies
  - Corporations (S and C)
  - Tenancy-in-Common Agreements
  - Farmers and Ranchers
  - Closely Held Businesses
  - Real Estate Owners

**Sacramento**  
500 Capitol Mall  
18th Floor  
Sacramento, CA  
95814  
tel 916.444.3900  
toll free 800.403.3900  
fax 916.444.8334

**Oakland**  
1901 Harrison Street  
9th Floor  
Oakland, CA  
94612  
tel 510.273.8780  
toll free 800.339.3030  
fax 510.839.9104



## **Business Services | *Estate Planning & Probate***

- Lifetime Gift Planning
- Planning for Large Estates
- Planning for Retirement Benefits
- Premarital and Other Spousal Property Agreements
- Tax Planning to Minimize Estate, Gift, Generation Skipping, Income, and Property Taxes
- Gift Tax Returns
  - Preparation of returns
  - Gift tax audit controversies
- Qualified Domestic Trust Planning for Non-U.S. Citizens (QDOTS)

### **Trust Administration and Probate**

- Trust Administration
  - Trust funding and asset allocation
  - Appraisal support
  - Trust accountings
- Probate Administration
  - Formal probate proceedings
  - Spousal property petitions
  - Other summary estate proceedings
- Estate Tax Returns
  - Preparation of returns
  - Handling estate tax audit controversies
  - Special use valuations
  - Deferred payment of estate taxes
  - "Graegin" loans
- Disclaimer Planning
- Trust and Estate Litigation