



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



TRUST & ESTATE ADMINISTRATION PRACTICE GROUP

- Fletcher Tilton actively manages more than 250 trusts.
- We administer more than 150 irrevocable life insurance trusts.
- We administer more than 130 estates each year.
- Our trust attorneys manage well over a half billion dollars of trust assets.
- The firm currently administers 21 private foundations.

We administer the region's largest and most respected Trust and Estate Practice. We provide fiduciary services to estates, trusts and individuals with portfolios of every size. Among the many services we provide are the following:

COLLECTION AND APPRAISAL OF ESTATE ASSETS

We routinely help decedents' families with the collection, preservation, and protection of estate assets. We assist with preparing an inventory and determining values of estate property, as well as the valuation of closely held businesses. We frequently represent estates at audit on this issue.

PROBATE SERVICES

Our attorneys provide complete probate services ranging from the appointment of the personal representative of the estate 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 the post mortem tax elections that must be made by surviving spouses. We also consult with beneficiaries regarding options for 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 represent and defend estates should the estate tax return be audited.

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 when 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 the proceeds pass for the benefit of the spouse, and then to the next generation, free of estate and gift taxes.

MONTHLY REPORTING

We produce customized 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.

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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.

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.

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