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# MORRIS NICHOLS ARSHT & TUNNELL

## AREAS OF FOCUS

Delaware Trust Counsel  
Estate Planning & Administration  
Legal Opinions  
Non-Profit  
Trusts & Estates Litigation

## Estate Planning & Administration

The Trusts, Estates & Tax Group advises wealthy individuals and families on all matters of estate planning, wealth transfer, business succession planning, and estate, gift and generation skipping transfer tax issues. We prepare estate plans utilizing complex gift and estate planning techniques. We regularly assist clients with complex planning strategies such as grantor retained annuity trusts (GRATs), installment sales to intentionally defective grantor trusts, dynasty trust planning, charitable gifts, qualified personal residence trusts, qualified domestic trusts, special needs trusts, and sophisticated life insurance planning techniques.

Our Group also represents executors of Delaware estates, assisting them through the complicated probate process and related accounting, tax and administrative issues. Our paralegal has more than 35 years of experience assisting clients through the estate administration process.

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