Warner Norcross + Judd

Our teams seamlessly deliver bespoke legal services focused on the business of families:

- Estate planning
- Tax planning
- Trustee/beneficiary education
- Family governance and family meetings
- Philanthropic planning and entity services
- Family office formation
- Family entity governance
- Business planning, governance and succession planning
- Real estate services, including unique properties and ventures
- Corporate services, including mergers and acquisitions
- Labor, employment, employee benefits and compensation for employees of the family
- Private equity and alternative investment evaluations
- Asset protection and risk management planning
- Document management
- Cybersecurity and privacy
- Dispute resolution and litigation
- Investment advisor vetting
- Private transportation
- Family law/prenuptial planning

Our Private Client and Family Office practice is focused on helping families successfully grow, protect and transfer wealth.

We are uniquely qualified to help families preserve their legacies for generations to come because of our:

Family Focus

We help families:

- Think multi-generationally about their wealth.
- Maintain cohesion through effective family governance.
- Prepare members to steward family wealth and continue family legacy.

Holistic View

- We work to understand the family's goals, strengths, hopes, needs and fears, for each generation.
- We design holistic wealth transfer plans which go beyond tax planning and include purposeful trust design that develops each individual's human and social capital.

Expertise

- We have effectively served some of Michigan's largest families for several generations, and we serve families around the country.
- Our attorneys have both formed and worked in family offices so we partner effectively with them.
- Our attorneys are thought leaders who have participated in creating current trust and estate laws, and who employ cutting-edge techniques.

Size and Depth

- We have the largest trusts and estates practice in Michigan and one of the largest in the Midwest.
- Our generational diversity allows for continuity of service and finding a fit with the right technical skills, age and personality.
- No Michigan firm has more Chambers-ranked attorneys in Private Wealth Law, and none have more Fellows of the prestigious American College of Trust and Estate Counsel (ACTEC).

Softer Services

- Our attorneys plan and assist with family meetings and assist with strategic planning.
- We help family offices educate the family about wealth, planning, legacy and philanthropy.
- We guide families in creating family and business governance structures.
- We help families create mission, vision and values statements.
- We mentor next generation members.

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Warner's Private Client and Family Office Practice

Our practice provides services in areas of law that include:

- Sophisticated trust and estate planning.
- A full range of estate settlement and trust administration services, including preparation of estate tax returns and trust income tax returns, and response to IRS audits and valuation disputes.
- Family office and business succession planning.
- Creation of family offices, foundations and nonprofit entities.
- Support for family offices in areas such as employment, governance and investments.
- Representation of family offices, corporate entities and individuals in disputed fiduciary litigation, guardianships and conservatorships.
- Assistance with mergers, sales or acquisitions.
- Advice related to private investments and vetting investment service providers.
- Advice on impact investing.
- Tax and business planning.
- Planning, development and transaction assistance for family real estate.

Our estate planning attorneys help families with sophisticated planning needs, including:

- Multigenerational plans maximizing generation skipping tax (GST) exemptions with dynasty trusts.
- "Crummey" trusts.
- 2503(c) or age 21 trusts.
- Lifetime Qualified Terminable Interest Property (QTIP) Trusts.
- Spousal Lifetime Access Trusts (SLATs).
- Value freezing plans using Grantor Retained Annuity Trusts (GRATs), sales to grantor trusts / intentionally defective irrevocable trusts (IDITs) and Qualified Personal Residence Trusts (QPRTs).
- Sophisticated insurance plans involving irrevocable life insurance trusts (ILITs) and premium funding mechanisms.
- Multinational plans involving Qualified Domestic Trusts (QDOTs).
- Plans involving family business entities with asset protection attributes and entity-based valuation discounts, including family limited partnerships and family limited liability companies.
- Charitable planning, including Charitable Remainder Trusts (CRTs), Charitable Lead Trusts (CLTs) and private foundations.

We help families successfully preserve family legacy and transfer wealth by:

- Working with the family to create family constitutions.
- Consulting with the family on the development of policies for prenuptial agreements, dividends, and employment in the family's enterprises.
- Advising on family and business governance structures and strategies.
- Consulting on the family's mission, vision and values.
- Providing wealth education opportunities for all of the family's generations.

We help our clients stay current by using:

- *Legacy Matters*, our blog for high net worth clients and their family offices.
- *Estate Planning Focus*, the newsletter from our trusts and estates practice.
- Warner eAlerts for more pressing developments.