LAW OFFICES OF

Frye & Associates, P.L.

Serving South Florida since 1993

Estate, Probate &
Trust Administrative Services

Solutions
Beyond the **Basics**

Beneficiaries count on you for guidance, legal counsel, and compliance with complex estate and trust situations. Handling all of the administration needs alone can be challenging. Where can you go for accounting, technical and tax expertise?

Our estate and trust administration services are provided by a specially assembled team of cross-disciplinary fiduciary professionals. We have specialized professionals with substantial experience in financial planning, estates, trusts, marital property issues, as well as the federal, income, estate and gift tax regulations that govern trust/estate accounting and tax compliance. Our flexible approach means our services are tailored to your specific needs.

Fiduciary services
With complete **Confidence**

Our firm will provide you the expertise of a locally recognized estate and trust practice and offer you assistance in:

- Providing you with a specialized resource for income, estate and gift tax issues
- Minimizing your estate administration liability exposure
- Implementing advanced estate planning techniques
- Giving you the benefit of recent tax changes
- Financial planning in uncertain times
- Timely advice on complex IRA and pension distribution issues

Serving as our
clients' most valued **Advisors**

20900 West Dixie Highway Aventura, FL 33180 (305)-931-3200 www.fryelawmiami.com

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Estate, Probate & Trust Administrative Services

Our services are tailored exactly to your needs:

Pre and Post-mortem planning

- Monitor changes in tax law which impact administration of estates and trusts
- Pre-death review of trust and estate documents for changes to plan, possible administrative compliance issues and transfers between spouses
- Funding of family and marital trust, pecuniary vs. fractional formulas; estate distributions, cash vs. fractional formulas; estate distributions, specific bequests vs. residual bequests
- Disclaimer and surviving spouse gift planning
- Post death IRA beneficiary planning under final regulations to maximize tax deferral and optimize charitable planning
- Liquidity planning and coordination
- Funding of revocable trusts

Surviving Spouse & Beneficiary Planning

- Cash flow analysis for surviving spouse
- Income tax planning
- IRA distribution planning
- Retirement planning
- Estate Planning

Lifetime Estate Planning

- Business succession planning
- IRA beneficiary designation planning
- Charitable planning
- Lifetime transfer planning
- Chapter 14 issues
- Pre-death planning
- Decoupled state estate tax planning

Probate Administration

- Preparation of all probate and non-probate forms
- Transferring documents
- Gathering and recording of all assets
- Coordinating with investment managers/insurance companies

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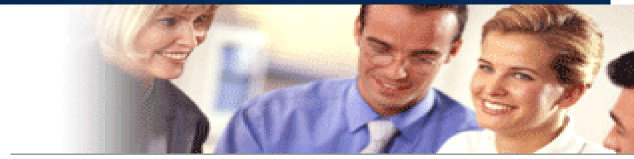

Estate, Probate & Trust Administrative Services

Frye & Associates, P.L. works with your current accountant or our affiliate accountants to provide the following expert service:

Estate & Gift Tax Returns

- Specialized valuation services
- Prepare IRS Estate Tax Form 706
- Ascertain asset values at date of death or alternate valuation date
- Special elections including QTIP, Reverse QTIP, special valuation, IRC Section 6166 Deferral of Payment of Estate Taxes
- Allocation of GST exemption, credit for tax on prior transfers, IRC Section 2013 credit calculations
- Special three-year inclusion rules
- IRS audits and appeals
- Prepare IRS Gift Tax Form 709 and all attachments for adequate disclosure

Trust & Estate Accounting

- Inventory
- Accounting
- New principal and income statutes
- Interim, annual, supplemental, final accounting, and other probate reporting as needed

Individual & Estate Fiduciary Tax Returns

- Post-death allocation of income and deductions between the estate and decedent's income tax returns
- Preparation of final 1040 and fiduciary income tax return
- Calculations of estate tax deduction for income in respect of decedent
- Choice of year end, accelerating deductions and deferring income planning, DNI and trust accounting income calculation and planning
- Separate share rules of IRC Section 663, Hubert Regulations 20.2055-3, IRC Section 454 planning for US Savings Bonds, medical expense elections
- Apportionment of income and expenses between income and principal

Trust Accounting & Tax Returns

- Specialized accounting and tax compliance work for charitable remainder trusts, charitable lead trusts and private foundations including preparation of form 5227, 1041A and 990PF and tracking of income character
- Charitable gift planning with trusts including choice of assets to contribute, calculation of charitable deduction, asset valuation and annual determination of trust payments
- Trust accounting and tax returns for revocable grantor trusts and irrevocable trusts, testamentary trusts and intervivos trusts, 2503(c) trusts and crummy trusts, simple trusts and complex trusts, QSST trusts and ESBT trusts and split interest trusts

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