

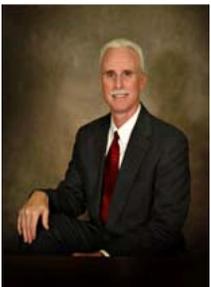


PROFESSIONALS

PROBATE



James H. Henry II



Richard W. Gabriel



John R. LaBar

Henry & McCord's probate practice area has substantial experience in dealing with a vast array of estates, both simple and complex. Our firm has been handling probate matters for over 60 years, and has experience, during that time, with everything from extremely simple estates, to complex estates involving litigation among family members or others. Some examples of the complex estate issues we have dealt with include the following:

- ◆ Multi-million dollar estates with credit shelter trusts which are split to take into account the gap between the Tennessee inheritance tax exemption and the Federal estate tax exemption.
- ◆ An estate which owned land which included a closed former city dump.
- ◆ An estate where the only copy of a will was an unsigned photocopy (a six figure recovery for the beneficiaries of that will, even though no signed will could be found).
- ◆ A six figure recovery on behalf of one estate against another estate, from a surviving spouse's elective share and years support, in spite of the fact that the surviving spouse died approximately one month after the first spouse, and in spite of a purported ante-nuptial agreement which would have prevented any recovery by the surviving spouse.
- ◆ Recovery of six figure sum under a 401k plan which had passed through several estates without specifically designated beneficiaries.
- ◆ Being appointed by a judge to administer a large complex multi-million dollar estate while other parties litigated over a variety of contested wills.
- ◆ Filing complaints and obtaining court ordered modifications of irrevocable trusts in order to obtain more beneficial estate tax benefits.
- ◆ Successfully transferring a multi-million dollar estate to a particular charity, where no charity was named in the decedent's will, resulting in the creation of a field of interest fund in areas of interest to the decedent, which has resulted in hundreds of thousands of dollars of distributions to charities in the decedent's fields of interest, in only its first few years operations (it will continue in perpetuity), all with no Tennessee inheritance or federal estate tax being incurred.
- ◆ Administration of estates with heirs (or disputed heirs) in foreign countries, including Japan, Sweden, Norway and Argentina.
- ◆ Administration of a trust with twenty-nine heirs located throughout the country, requiring tracking of those individuals throughout the life of the surviving spouse, for distributions among those beneficiaries at the death of the surviving spouse.
- ◆ Estates involving multiple tracts of real estate with hundreds of acres which had to be developed into subdivisions in order to obtain the highest and best sale price for those properties.

In spite of Henry & McCord's experience in dealing with complex estate issues, Henry & McCord is also capable of handling modest estates through the probate process with a minimum of time and cost to the heirs.

From simple to complex, Henry & McCord has the experience and knowledge to handle almost any probate matter.