# Harrisburg, PA

100 Pine Street • P0 Box 1166 Harrisburg, PA 17108-1166

Tel: 717.232.8000 • Fax: 717.237.5300

## Lancaster, PA

570 Lausch Lane • Suite 200 Lancaster, PA 17601-3057

Tel: 717.291.1177 • Fax: 717.291.2186

## Scranton, PA

125 North Washington Ave. • Suite 220 Scranton, PA 18503

Tel: 570.209.7220 • Fax: 570.871.4595

# State College, PA

330 Innovation Boulevard • Suite 101 State College, PA 16803

Tel: 814.867.8500 • Fax: 814.867.6200

## Columbus, OH

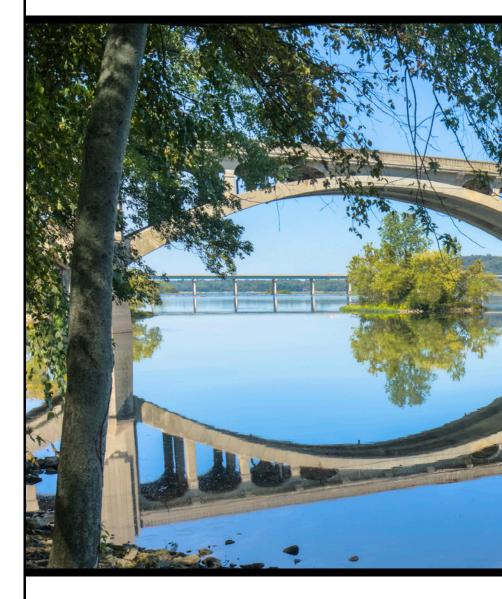
21 East State Street • 17th Floor Columbus, OH 43215-4228

Tel: 614.469.8000 • Fax: 614.469.4653

# **Washington, DC**

777 North Capitol Street, NE • Suite 401 Washington, DC 20002

Tel: 202.898.5700 • Fax: 202.898.0688









# **ESTATE PLANNING**

Our attorneys work with clients and their other professional advisors to develop customized estate plans that reduce taxes, preserve assets, and carry out legacies. We are experienced in preparing:

- Last Wills and Testaments
- Powers of Attorney and Health Care Directives
- Revocable Trusts
- Irrevocable Life Insurance Trusts
- Grantor Retained Annuity Trusts
- Intentionally Defective Grantor Trusts
- Asset Protection Trusts
- Qualified Personal Residence Trusts
- Charitable Remainder Trusts and Charitable Lead Trusts
- Family Limited Partnerships

### **Business Succession Planning**

For many estate planning clients, their family business is their most valuable asset. McNees has a long history of representing business owners and entrepreneurs. Our firm has spanned generations, and so too has our succession planning practice.

Recognizing that succession planning is a complex process involving tax planning, legacy planning, and family dynamics, we believe that a team approach delivers the best result to the client. Our attorneys therefore work with members of the firm's other practice groups as well as the client's other professional advisors to deliver a superior planning result. Our work in this area includes:

- Preparing "Buy-Sell" Agreements
- Compensation planning for business owners and key executives
- Preparing "Family Constitutions" and other legacy oriented documents
- Providing advice on liability management and creditor protection
- Life insurance planning
- Planning to minimize estate tax and income tax
- · Developing tax efficient exit strategies

# **The McNees Estate Planning Group**



VANCE E. ANTONACCI, CHAIR 717.581.3701 vantonacci@mcneeslaw.com



AMBRIA ARMSTRONG 717.581.2319 aarmstrong@mcneeslaw.com



TIMOTHY M. FINNERTY, CPA 717.237.5394 tfinnerty@mcneeslaw.com



BRADLEY J. GUNNISON, CPA 717.237.5479 bgunnison@mcneeslaw.com



FLIZABETH P. MULLAUGH 717.237.5243 emullaugh@mcneeslaw.com



JAMES K. NOEL, IV 717.581.3709 inoel@mcneeslaw.com



**J. COREY REEDER** 814.867.8500 creeder@mcneeslaw.com



#### **Estate and Trust Administration**

McNees has significant experience in estate and trust administration matters. Our team of attorneys and paralegals provide efficient and cost-effective representation to executors. We work with the executor and the executor's other professional advisors to gather and value assets, pay debts, and prepare federal estate tax returns and Pennsylvania inheritance tax returns.

Many estate plans involve trusts, and our attorneys work with corporate and individual trustees and beneficiaries to advise them on their rights and responsibilities. These services include interpreting trust agreements, income tax planning, and the preparation of Non-Judicial Settlement Agreements.

### **Non-Profit Organizations**

Our attorneys represent a wide variety public charities and private foundations, including educational institutions, hospitals, social welfare organizations, community foundations, and trade associations. We provide advice on formation, obtaining and maintaining tax-exempt status, joint ventures with for-profit entities, and governance issues. We are experienced in representing charities in fundamental transactions, such as mergers and asset sales, that involve the complex interaction of federal tax laws and state laws governing non-profit entities.

### Litigation

We represent executors, trustees, and beneficiaries in all facets of litigation, including trials, injunction proceedings, arbitrations, and mediations. Our experience includes defending and prosecuting surcharge actions, Will contests, elective share claims, quardianships, cy pres matters for charitable organizations, and proceedings to interpret and reform Wills and trust agreements.



**DONALD B. KAUFMAN** 717.237.5373 dkaufman@mcneeslaw.com





NDREW S. RUSNIAK 717.581.3704 sniak@mcneeslaw.com



kmcquire@mcneeslaw.com



DAVID M. WATTS, JR. 717.237.5344 dwatts@mcneeslaw.com



M. YVONNE CROUSE PARAI FGAI 717.581.3732 ycrouse@mwn.com



LINDA M. ESHELMAN PARALEGAL 717.237.5210 leshelman@mwn.com



**DAVID E. GRUVER, PA.C.P.** PARAI FGAI 717.237.5362 dgruver@mwn.com



**DIANNA L. MCSHERRY** PARAI FGAI 717.581.3707 dmcsherry@mwn.com