



ATTORNEY'S ALMANAC

When wealthy clients fail to reach their tax, income, or estate planning goals, lawsuits can be filed against the firms or individual attorneys who have attempted to represent these client's best interests.

With the number of lawsuits growing every year in the United States, your firm's chances of a serious lawsuit has doubled over the last decade. As a legal advisor, you are now held to a higher standard by the numerous state license, bar, ethical responsibility, professional standards, and peer review boards.

Liability is an ugly word for legal professionals who have affluent families, wealthy individuals and top executive brass as patrons. Sadly, many of these high net worth individuals never receive a thorough review of their personal *risk ratios*. Most are never warned how to detect serious tax or legal oversights.

Attorney's Almanac utilizes FFR's proprietary *5D Process* to uncover liabilities that may destroy your client's personal or financial security. We offer seven (7) simple tests that eliminate the majority of planning design flaws that can later cause legal or tax liabilities for you, your clients, and their heirs.

The following is a list of analysis, audit, and planning design reviews that FFR currently provides:

Advanced Plan Designs and Review

- Inter-Vivos Living Trusts Funding Analysis
- Proper Titling Audit for all Spousal Assets
- Pour-Over Will Plan (Post Mortem) Review
- Family Risk Management Audit and Review
- Family Limited Partnership Audit and Review
- Irrevocable Life Insurance Trust (ILIT) Review
- Planning for Terminal Illness (Multi-State)
- Intentionally Defective Trust Planning Audit
- Generation Skipping Transfer Trust Review
- Grantor Retained Annuity Trust (GRAT) Audit
- Qualified Terminable % Property (QTIP) Audit
- Split-Dollar Plan Corporate Resolution Audit
- Buy-Sell or Business Succession Plan Review
- Estate Freeze Audit for Projected Appreciation
- Analyze and Project All Pension Payout Options

Questions that Concern Legal Professionals

When U.S. tax laws change, does your firm utilize a system that requires important clients to review existing documents for required amendments or addenda that will protect their assets from such tax threats?

After drafting trust documents, what measures are in place that will force clients to properly fund them?

Because most firms do not audit disability, life insurance, annuities or long term care (which can increase a client's taxable income or estate tax radically), what are your firm's motives for not auditing beneficiary designations, irrevocable trust accounting, corporate adoption agreements, gifting, or premium payments?

Affluent clients who benefit financially from your advice can reward the firm handsomely. However, steps must be taken to retain business successors and family heirs. How does your firm conserve clients?