

**TEN WAYS SWEET, MAIER & COLETTI, S.C. CAN  
ASSIST ITS ESTATE PLANNING CLIENTS**

1. Review existing plans to determine whether the existing plan meets the clients' current goals.
2. Assist our clients to understand that estate planning is now, more than ever, a process rather than an event. We will help segment the process into understandable steps for implementation. This is particularly true given the precarious nature (and possible changing nature) of the Estate and Gift Tax laws and the changing nature and value of our clients' assets.
3. Focus our planning on existing Estate and Gift Tax laws and any upcoming changes thereto. Endeavor to continually emphasize the need to update the plan to be current with changing laws, when consulting with and advising clients.
4. Broaden the focus of our work beyond estate and transfer tax savings, and educate our clients on the non-tax aspects of dispositive provisions, particularly the benefits of a trust when compared to a beneficiary's unbridled control over property when received.
5. Work with our clients to identify appropriate ways to build flexibility into their estate plan to deal with future developments, including tax law changes. The use of a Marital Property Agreement is one way to define ownership and provide flexibility.
6. Identify lifetime transfer opportunities available to our clients to leverage the \$1,000,000 gift tax exemption and, avoid paying unnecessary gift tax.
7. If legal, political and economic factors trend toward amendments to the Estate and Gift Tax laws, and/or imposition of carry-over basis with a partial step-up, we will work toward minimizing tax liability, including taking full advantage of any available basis step-up.
8. Recommend estate planning documents that provide flexibility for fiduciaries to make basis allocations to maximize tax advantage.
9. Communicate the planning options available to our clients, to assist in their decision-making, and work for an efficient implementation of the clients' plans.
10. Continue our own professional education to always be current with the changing rules and laws, and to be available to our clients for periodic updating of their plans.

Attorney John L. Maier, Jr.  
Sweet, Maier & Coletti, S.C.  
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