



## DOUGLAS J. ELMORE

Partner

 941-329-6637

 Email

 vCard

### DOUG HELPS CLIENTS WITH WEALTH TRANSFER PLANNING, FOCUSING ON FAMILIES WITH SOPHISTICATED NEEDS

Many of Doug's clients own special or legacy assets in addition to their liquid holdings. Examples include closely held businesses, undeveloped real estate, private equity investments, and equity compensation rights. These assets typically require strategic planning that integrates tax, business succession, and estate planning objectives.

Doug designs and implements customized estate plans. Tax mitigation is usually a key element, as is lifetime gifting. Some plans feature charitable giving, and some involve restructuring business ownership. A significant number incorporate multi-generational trusts that achieve both wealth preservation and family governance goals. Younger entrepreneurs comprise a growing segment of his client base, and he has substantial experience tailoring plans to maintain flexibility and control.

Doug revamps irrevocable trusts through modification, decanting, powers of appointment, and similar techniques. Domicile planning is also an important aspect of his practice.

Doug helps trustees and personal representatives navigate complex post-death administrations. He prepares federal estate tax returns (Form 706) for taxable and non-taxable estates. He plays an active role in the tax valuation of transferred assets. He handles administrations involving special assets and frequently engages in post-mortem planning. Fiduciaries value his practical advice and judgment when resolving sensitive administration issues.

To help deliver well-rounded advice, Doug actively collaborates with a family's team of advisors – attorneys, accountants, financial consultants, and family offices.

#### FOCUS

- Trusts & Estates
- High Net Worth

#### EDUCATION

- LL.M. in Taxation, University of Florida College of Law
- J.D., University of Florida College of Law, Cum Laude
- M.Acc., University of Florida School of Accounting, Cum Laude
- B.A. Acc., University of Florida School of Accounting, Honors Program, Cum Laude

#### ADMISSIONS

##### Bar

- Florida

#### COMMUNITY

- Easter Seals Southwest Florida, Board of Directors and Executive Committee
- Easter Seals Southwest Florida Foundation, Vice President and Treasurer
- Mote Marine Laboratory, Advisory Council Member
- Ringling College Library Association Town Hall Lecture Series, Prior Committee Member
- ACTEC Florida Fellows Institute, Member of Class II
- Leadership Sarasota, Class of 2016
- Gulf Coast Leadership Institute, 2013
- Mental Health Community Centers, Former Officer

#### ACCOLADES

- Martindale-Hubbell, AV Preeminent
- Florida Super Lawyers, 2021
- Florida Super Lawyers, Rising Stars, 2013—2018
- Florida Trend, Up and Comer, 2012—2013
- Top Rated Lawyer in Trusts and Estates Law selected by American Law Media and Martindale-Hubbell, 2014

