



## ELIZABETH (BETSY) C. MARSHALL

Partner

 941-329-6614

 Email

 vCard

### BETSY IS BOARD CERTIFIED AS A SPECIALIST IN WILLS, TRUSTS, AND ESTATES

Betsy's clients are those individuals who seek experienced counsel in estate planning and its related areas of estate and gift taxation. Personal representatives and trustees responsible for settling estates and trusts also engage Betsy to guide them through the complexities of modern-day estate and trust administration.

Betsy works with clients in preparing tax and transfer-efficient estate plans after discussion with the client regarding his or her particular needs. These plans utilize a number of traditional and advanced strategies, including wills, revocable and irrevocable trusts, generation-skipping transfer tax planning, current and deferred charitable gift planning, planning with life insurance, the formation and operation of private foundations, transfers to grantor-retained annuity trusts, wealth transfer through family partnerships, transactions involving intentionally defective grantor trusts, and similar planning techniques. Multiple generations of a single family can be found within her clientele and are a result of Betsy's over 30 years of practice with the firm.

Representing personal representatives and trustees in estate and trust administration incorporates her significant experience in this area of law. Analyzing and implementing post-mortem tax and estate planning techniques is a regular part of this client service. The judicial and non-judicial modification of trusts can, when appropriate, be of value to her clients who are trustees or beneficiaries of these arrangements.

Representing local private foundations and public charities is a natural complement to the estate planning and estate administration practice. Betsy represents multimillion-dollar foundations and charities in the implementation of their charitable purposes, providing counsel to boards and executives working with these on a day-to-day basis.

Betsy is a native Floridian, born and raised in Tallahassee. She joined the firm following her graduation with honors from the University of Florida College of Law in 1984 and became a partner of the firm in 1990. Her services to the firm include chairing the firm's trusts and estates practice for nearly 10 years, leading the firm's legal recruitment team, and serving on its profit plan board of trustees.

#### MATTERS

- Reviewing and understanding family dynamics, examining the nature and extent of assets, and planning for the orderly and efficient transfer of these to the next generation, to charity, and to other beneficiaries
- Designing and implementing continuing trust arrangements for the protection of younger beneficiaries and beneficiaries whose receipt of wealth may require additional safeguards
- Providing legal counsel to clients who are changing their domicile to Florida or are considering the advantages of doing so
- Coordinating legal services with counsel in other states who represent mutual clients in connection with the business and personal assets of these clients in other jurisdictions
- Assisting individual and corporate fiduciaries with the legal services required in administering estates and trusts
- Filing such estate and gift tax returns with the IRS as are necessary to implement the estate plan and supporting the positions taken on such returns
- Coordinating with financial advisors and accountants in Florida and other states upon a client's request

#### COMMUNITY

- Asolo Repertory Theatre, Board of Directors, General Counsel
- Sarasota Memorial Healthcare Foundation, Inc., General Counsel

#### FOCUS

- Trusts & Estates

#### EDUCATION

- J.D., University of Florida College of Law, With Honors: Order of the Coif
- B.A., Stetson University, With High Honors

#### ADMISSIONS

##### Bar

- Florida, Board Certified in Wills, Trusts, and Estates by The Florida Bar

- The Harry Sudakoff Foundation, Trustee
  - The Bank of America Client Foundation, Trustee
  - Harbor Acres Community Association, Treasurer
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## ACCOLADES

- Martindale-Hubbell, AV Preeminent
  - Top Rated Lawyer in Trusts and Estates Law selected by American Law Media and Martindale-Hubbell
  - Florida Super Lawyers
  - Five Star Wealth Manager
  - Florida Trend, Legal Elite
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