

WILLIAMS PARKER

HARRISON DIETZ & GETZEN

ATTORNEYS AT LAW
EST. 1925

Doug Elmore counsels individuals, families, and institutions in estate planning, business succession, and estate and trust administration matters.

Doug's practice involves developing personalized, wealth transfer plans that integrate family goals with considerations relative to tax planning, charitable giving, asset preservation, and business succession. He has significant experience with a variety of techniques important to this planning, such as designing multi-purpose testamentary trusts, preparing customized beneficiary designations, and creating irrevocable trusts to achieve tax, family, charitable, and legacy-oriented goals. A substantial number of Doug's clients own interests in closely-held or family-controlled businesses, and he counsels them on estate planning matters such as the lifetime transfer of business interests, the succession of business ownership and management, and the appropriate trust governance structure for the management of business interests.

Doug also handles complex estate and trust administrations. He has considerable experience preparing federal estate tax returns (Form 706), administering trusts and estates that hold business interests, and implementing sophisticated, post-mortem planning techniques. Doug provides strategic advice regarding delicate administration matters, such as compliance with fiduciary duties, distribution planning, and federal income tax planning. In addition, his practice encompasses the adaptation of current plans to changing circumstances via irrevocable trust modifications, terminations, and decanting.

Doug serves as co-counsel to other attorneys with regard to Florida planning, administration, and federal tax matters. Additionally, he actively works with a client's advisors – managers, attorneys, accountants, and financial consultants – to facilitate coordinated and well-rounded advice.



Douglas J. Elmore

Partner

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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**, Cum Laude

PRACTICES

Estate Planning, Business Succession, Estate & Trust

HONORS

Martindale-Hubbell, AV Preeminent

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

PUBLICATIONS & PRESENTATIONS

Painting Your Canvas: Where to Begin? (10/17/2016)

Striking a Balance: Aligning the Business Succession Plan With the Estate Plan (5/4/2016)

Administration
Tax

ADMISSIONS & LICENSURE

Bar
Florida

International Visitor? Minimize Liability for US Transfer
Taxes on Worldwide Assets (11/30/2015)
U.S. v. Windsor and Estate Planning A Florida
Perspective (1/7/2014)
Florida Updates Power of Attorney Laws (10/19/2011)

PROFESSIONAL & CIVIC ENGAGEMENT

Easter Seals Southwest Florida, Board of Directors
Easter Seals Southwest Florida Foundation, Board of
Directors
Ringling College Library Association Town Hall Lecture
Series, 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