George E. Diehr, Jr.

SHAREHOLDER

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George E. Diehr, Jr. helps clients prepare for the future, both for themselves and for future generations. As a trusts and estates attorney, George concentrates his practice on all facets of basic and sophisticated estate planning and wealth preservation, including federal income, gift and estate tax planning, business succession planning, asset protection planning, and creditor avoidance planning.

George's basic transactional estate planning experience includes the preparation of numerous types of personal estate planning documents such as:

- Revocable Trust Agreements
- Last Wills and Testaments
- Financial Durable Powers of Attorney
- Health Care Declarations

George's more sophisticated estate planning experience includes the preparation of the following documents:

- Intentionally defective grantor trusts (IDGTs) and advice and consultation with respect to the sale of assets to an IDGT and the supplemental transactional documents;
- Irrevocable Generational Trusts (grantor and non-grantor);
- Spousal Limited/Lifetime Access Trusts (SLATs);
- Grantor retained annuity trusts (GRATs);
- Charitable Trusts (Lifetime and Testamentary); and
- Private foundations.

He also has significant post-death trust and estate administration experience, including the modification of irrevocable trusts (whether via nonjudicial settlement agreement, decanting, as well as court-supervised trust modification). Further, George routinely assists fiduciaries from start to finish with respect to the post-death administration of probate estates, trusts, guardianships, and conservatorships.

Finally, George is often engaged with the preparation of federal estate tax returns, federal gift tax returns, and fiduciary income tax returns.

Capabilities

- Trusts & Estates

Education

- Saint Louis University (J.D., 2005)
    - Dean's List; Academic Excellence Award in Torts
- Marquette University (B.A., 2000)

Bar Admissions

- Missouri, 2006
- Illinois, 2006

Memberships

- American Bar Association
    - Real Property, Probate and Trust Section
- The Missouri Bar
- Bar Association of Metropolitan St. Louis
- Illinois State Bar Association
- Estate Planning Council of St. Louis

Recognition

- Selected for inclusion in *Best Lawyers in America*® for Trusts and Estates, 2021-2026

Matters

- Modification of Irrevocable Trust Agreements to achieve the intended tax purposes of the trust.
- Preparation of irrevocable trust agreements to account for modifications to transfer tax legislation (estate, gift and generation-skipping transfer tax).
- Routinely represents corporations transitioning to S Corporation status with respect to guidance on Internal Revenue Service rules regarding permissible shareholders of an S Corporation, including inter vivos revocable trusts and irrevocable testamentary trusts.
- Engaged by clients to prepare federal estate tax returns (IRS Form 706), federal gift tax returns (IRS Form 709), fiduciary income tax returns (IRS Form 1041), private foundation annual reporting returns, (IRS Form 990-PF), and charitable trust income tax returns (IRS Form 5227).
- Assists fiduciaries with the transition of qualified retirement plans (IRAs and 401(k)s) to beneficiaries in conformity with Internal Revenue Service rules and U.S. Treasury regulations, including providing written instructions to corporate entities with respect to trustee-to-trustee transfers and inherited IRA transfers.