Emma L. Osborne

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Profile

Emma concentrates her practice on complex estate planning and wealth preservation, estate, gift and generation-skipping transfer tax planning, and estate and trust administration.

She works closely with her clients to create estate plans that protect assets and minimize taxes, while achieving personalized family goals, including the preservation of wealth for the next generation. She works with a team approach, utilizing the client's accountants, financial planners and other advisors to best achieve the client's goals.

Emma is experienced in building custom plans that make the best use of revocable, irrevocable, charitable, insurance and dynasty (generation skipping) trusts to optimize her clients' personal and tax goals while protecting their assets. She is also experienced with numerous tools, including Irrevocable Life Insurance Trusts (ILITs), Spousal Lifetime Access Trusts (SLATs), Charitable Remainder Trusts (CRTs), Qualified Personal Residence Trusts (QPRTs), and Grantor Retained Annuity Trusts (GRATs). Her practice also includes trust and estate administration, modifying trusts and decanting existing trusts, and advising clients on various business planning matters including estate and succession planning for family or closely-held business owners.

Representative Matters

Florida tax and federal tax law:

- Assisted numerous clients with domicile planning to achieve state income tax and estate tax benefits.
- Counseled clients in establishing an estate plan structured to reduce or eliminate federal estate tax.
- Assisted in the administration and preparation of advanced planning techniques, including the termination of multiple grantor retained annuity trusts for a family resulting in a transfer of approximately $40 million of wealth to the family, free from federal gift and estate tax.

Dynasty Trust creation and law(s):

- Preparation of numerous Dynasty trust to protect assets for future generations and reduce or eliminate federal estate tax.

Education

- New York University School of Law (LL.M. in Taxation)
- University of Florida Levin College of Law (J.D., *cum laude,* 2015)
- University of Connecticut (B.A. 2011)

Bar/Court Admissions

- Florida (2015)

Practices

- Trust and Estate

- Assisted clients in the modification of irrevocable Dynasty Trusts to better provide for their intent or to take advantage of changing tax laws.
- Assisted in the preparation of estate plan strategies to strategically apply clients' generation-skipping transfer tax exemptions to benefit future generations.

Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America®:* Ones to Watch, Trusts and Estates, 2022-2024
  - *Florida Super Lawyers®* Rising Star - Estate & Probate, 2020-2022
  - 40 Under 40, *Gulfshore Business*, September 2021
- Collier County Women's Bar Association, Director, 2019-Present
- Collier County Bar Association, Director, 2021-2023
- Collier County Bar Association, Chair, Trusts and Estates Section, 2019-2020
- Boys and Girls Club of Collier County, Young Professionals Award, 2019
- American Bar Association, Real Property, Trust and Estate Law Section, Associate Articles Editor, 2018-2021

Other Activities

- Boys & Girls Club of Collier County, Board Member, 2020-Present
- Boys & Girls Club of Collier County, Planned Giving Chair, 2020-Present
- Boys & Girls Club of Collier County's Friends Circle, Co-Chair, 2018-Present
- Naples Junior Women's Club, 2015-Present