

Practice Areas

- Estate Planning & Administration
- Tax

Education

- Emory University, B.A., 1979
- Wake Forest University, J.D., 1982
- New York University, LL.M., Taxation, 1984

Honors

- Listed among Georgia Top Rated Lawyers, 2012
- Named among Georgia Legal Elite, 2005

Bar Admissions

- Georgia

Court Admissions

- United States Tax Court

J. Scot Kirkpatrick

Shareholder

Atlanta

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J. Scot Kirkpatrick possesses substantial experience in estate and tax law and heads the Trust and Estates Practice Group of the firm's Atlanta office. He primarily represents high net worth individuals and their families. Mr. Kirkpatrick handles matters such as wills; planning for incapacity, including powers of attorney and health care declarations; gifting techniques and strategies; life insurance planning; trust planning; generation-skipping planning; charitable giving and charitable entities; succession planning for business owners, including buy-sell agreements; assisting in the family limited partnerships (FLP), limited liability companies (LLC) and closely held businesses; marital property agreements; estate administration and probate; assisting in the preparation and filing of estate, inheritance and gift and generation-skipping tax returns; representation in estate and gift tax audits; and litigation relating to all aspects of trust and estate disputes.

From 1984 until 1989, Mr. Kirkpatrick practiced with an Atlanta law firm specializing in income and estate tax planning. In 1989, he joined Chamberlain, Hrdlicka as head of the firm's Atlanta office trust and estates practice group.

Seminars & Presentations

- Frequent lecturer at estate and business planning seminars for attorneys, accountants, insurance agents and financial planners. Most recent speeches include:
- "It's Not Over Until (shortly after) It's Over: Planning for Death-Bed Clients and Deceased Clients," presented at the Chamberlain Hrdlicka 22nd Annual Tax and Business Planning Seminar, November 2007
- "8 Greatest Estate Planning Techniques in Georgia," June 2007
- "Recent Study Finds Defect Causes Effective Wealth Loss," Chamberlain Hrdlicka Atlanta Area Tax Forum, May 2007
- "2006 Tax Return Preparation Issues," Chamberlain Hrdlicka Atlanta Area Tax Forum, February 2007
- "Post-Mortem Estate Planning for the Dearly Departed: Disclaimers and Other Ideas"

J. Scot Kirkpatrick, *Continued*

- “Protecting High Net Worth Clients Against the Clutches of the Commissioner”
- “To Sink or Swim: Successfully Navigating the Treacherous Waters of International Estate Planning”
- “Ready, Set . . . Die: A CPA’s Complete Guide to Estate Planning”
- “Family Limited Partnerships: What We Know Now and Where We Go From Here”

News

- Possibilities and Pitfalls With Captive Insurance Companies
- J. Scot Kirkpatrick Speaks To TAG’s Technology Finance Society

Articles and Publications

- *“Its Death Has Been Greatly Exaggerated! Highlights of the Estate Tax Changes Made by Economic Growth and Tax Relief Reconciliation Act of 2001,”* published in *Today’s CPA*, September/October, 40-46, 2001 and *Trusts & Estates*, January 2002; co-author with Robert L. Frank
- *Estate Planning in the Wake of Reform,* @ *Taxpro Journal*, Fall 2001; co-author with Thomas E. Jones, Jr.

Professional Affiliations

- Member, American Bar Association, Sections of Taxation & Real Property, Probate and Trust
 - Member, Fiduciary and Taxation Sections, State Bar of Georgia
 - Member, Atlanta Estate Planning Council
 - Elder, Deacon and Past Chairman of the Official Board, Peachtree Christian Church
 - Board Member, Peachtree Christian Hospice
 - Atlanta Bar Association
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