



HULL & HULL LLP
Barristers and Solicitors

Assisting Clients in the Selection of Estate Trustees

When preparing a Last Will and Testament for a client, it is important to consider the complexity of the administration of an estate when assisting the client in selecting an estate trustee.

Certain circumstances may warrant the involvement of a lawyer, accountant, or other professional with experience in estate administration or a trust company, which may be better equipped to administer a complex estate. The following factors are some that may play a role in complicating an estate administration:

- Corporate assets;
- Investment opportunities;
- Tax issues, including circumstances in which there may be an opportunity for post-mortem tax planning;
- Situations where a trustee may have difficulty in treating beneficiaries equally due to pre-existing family relationships;
- Discretionary trusts and other discretionary authority, especially within the context of complicated family relationships;
- Time-intensive tasks involved in the administration by an individual who may not have sufficient time to attend to his or her duties with the necessary diligence and care;
- Litigation or anticipated litigation involving the estate;
- Historical disputes between family members, especially within the context of the management of a family member's personal finances; and
- The absence of a trusted family member or friend who is available and willing to administer the estate.

Although the selection of an accountant, lawyer, or trust company to act as estate trustee may represent a further expense to the estate, it can cost less than the loss and/or litigation resulting from an administration by someone who lacks the requisite knowledge and experience.