HATCHER · STUBBS

ATTORNEYS AT LAW

ALAN F. ROTHSCHILD, JR.

PARTNER

Alan Rothschild has practiced estate planning, taxation and general business law with Hatcher Stubbs for over 23 years. In the estate planning area, Alan works with individuals and their advisors to design estate plans that effectively address each family's unique tax and personal issues. Much of his work in this area focuses on successful strategies for family wealth succession planning and the transition of family business interests and family lands to the next generation.

Probate and estate administration also constitute an important part of Alan's practice. This includes the representation of individual beneficiaries, executors and trustees, as well as representing corporate fiduciaries in the probate and administration of estates and the ongoing administration of trusts.

Alan also has extensive experience advising clients on the design and implementation of thoughtful and effective charitable gifts – both while the client is in life, through techniques such as private foundations, donor-advised funds, conservation easements and charitable split-interest trusts, and at death, through their wills and testamentary trusts.

A substantial part of Alan's practice is dedicated to the representation of tax exempt organizations throughout the southeastern United States. Representative clients include family foundations, community foundations, university-related foundations, and regional non-profits in the areas of social service, cultural arts, historic preservation, and conservation.

In his general business and tax practice, Alan works closely with other lawyers and paralegals at Hatcher Stubbs in counseling West Georgia and East Alabama businesses and health care organizations on general operational matters, such as entity selection, tax compliance, acquisitions and sales, employment and contract matters.

Outside of his law practice, Alan is past Chair of the State Bar of Georgia's Fiduciary Law Section and presently serve as Vice Chair, Trust & Estate Division of the American Bar Association's Section of Real Property, Trust & Estate Law. He lectures and writes frequently on estate planning, charitable giving and legal ethics at programs and publications sponsored by the American Bar Association, the State Bar of Georgia, Heckerling Estate Planning Institute, Georgia Federal Tax Conference, Internal Revenue Service, and various financial institutions and exempt organizations. Alan has served on numerous charitable boards throughout his legal career, particularly in the areas of education, the cultural arts, historic preservation and the provision of community social services.

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Areas of Practice:
- Tax and Estate Planning
- Charitable Gift Planning
- Exempt Organizations
- Taxation

Education
- B.A., University of Virginia, 1982
- J.D., University of Georgia School of Law, 1985
- LL.M., Taxation, Emory University, 1991

Admitted to Practice
- Georgia, 1985
- United States Tax Court, 2004

Recognitions
- The Best Lawyers in America (2008 Edition) – Non-Profit/Charities Law and Trusts and Estates
- Georgia Super Lawyers, 2006-2009; Top 100 (2008)
- Georgia Trust for Historic Preservation Volunteer of the Year Award
- State Bar of Georgia William B. Spann, Jr. Award for Pro Bono Legal Service

Memberships, Affiliations and Activities
- Columbus Bar Association, Inc. (President, 1999-2000)
- State Bar of Georgia – Fiduciary Law Section (Chair, 2006-2007)
    - 2006 Fiduciary Law Institute (Program Chair)
    - 2005 Estate Planning Institute (Program Chair)
    - 1997 Estate Planning Institute (Program Chair)
- Fellow, Georgia Bar Foundation
- Georgia Legal Services Program (Board of Directors, 2002-2004)
- American Bar Association Section of Real Property Trust & Estate Law (Vice-Chair, Trust & Estate Division, 2007-present)
- Fellow, American Bar Foundation
- Fellow, American College of Trust and Estate Counsel
- Association of Small Foundations – Tax and Legal Advisory Committee
- Panel on The Nonprofit Sector-Form 990-PF Advisory Committee

Civic Activities
- University of Georgia Law School Association Council (Member, 2006-present)
- Greater Columbus Georgia Chamber of Commerce (Board of Directors, 2004-present)
- Mildred Miller Fort Foundation, Inc. (Trustee, 1992-present; President, 2004-present)
- Walter Allen Richards Foundation (Trustee, 2006-Present)
- The Columbus Museum, Inc. (Board of Trustees, 1994-present; President, 1998-2000)

- Georgia Museum of Art (Board of Advisors, 2008-present)
- Columbus State University Foundation (Board of Trustees, 1999-Present)
  Chair, Trusteeship Committee, 2004-2006
- Georgia Trust for Historic Preservation, Inc. (Board of Trustees, 1996-2002; Advisory Board, 2002-present; General Counsel, 1999-2007)
- Community Foundation of the Chattahoochee Valley, Inc. (Founding Trustee, 1998-2006; President, 2001-2002; General Counsel, 2006-present)
- Southeastern Council of Foundations (Board of Trustees, 2003-2008)
- United Way of Columbus (Board of Directors, 1998-2001)

Recent Presentations and Publications

Regional/National

- 2009 University of Miami School of Law 43rd Heckerling Institute on Estate Planning – “If I Knew Then What I Know Now … Practical Solutions to Recurring Estate Planning Problems”
- 2008 Association of Small Foundations – Private Foundation Legal Basics
- 2008 Southeastern Council of Foundations Family Foundation Forum – Private Foundation Legal Update
- 2007 Southeastern Council Foundations Annual Meeting – “Community Foundation Legal Update”
- 2007 Internal Revenue Service Estate and Gift Tax Attorneys Continuing Legal Education Program – “Every Day Ethics Dilemmas for the Trust and Estates Practitioner”
- 2007 Georgia Planned Giving Council – “Charitable Giving in a Time of Legal and Regulatory Uncertainty”
- 2007 American College of Trust and Estates Counsel Southeastern Meeting – “Charitable Planning and Exempt Organizations”
- 2007 Georgia Federal Tax Conference – “Update on Charitable Planning and Exempt Organizations”
- 2007 Southeastern Council of Foundations Family Forum – “Private Foundation Legal Issues”
- 2007 Association of Governing Boards Leadership Forum – “Legal and Public Relations Aspects of the Board’s Fiduciary Obligations”
- 2006 Southeastern Council of Foundations Annual Meeting – “Community Foundation Legal Update and Governance Committee”
- 2005 Southeastern Council of Foundations Annual Meeting – “Community Foundation Legal Update”
- 2005 Georgia Tax Conference – “Charitable Giving Update: Current Legislation, the new Form 1023 and Donor Control of Charitable Gifts”
- 2005 Southeastern Council of Foundation’s Family Foundation Forum – “Increased Public Scrutiny: Legal and Governance Issues”
- 2005 Georgia Planned Giving Council Biennial Conference – “Drafting Charitable Gift Agreements”
- 2005 University of Miami School of Law 39th Heckerling Institute on Estate Planning – “Practical, Professional and (Perhaps) Even Profitable Solutions to Every Day Ethical Dilemmas”

- 2005 Southern Council of Foundation's Family Foundation Forum – "The New Operating Environment for Private Foundations"
- 2005 Georgia Planned Giving Biennial Conference – "Do's and Don'ts of Donor Control"
- 2005 Georgia Federal Tax Conference – "Charitable Giving Update: Current Legislation, The New Form 1023 and Donor Control of Charitable Gifts"
- 2005 Southeastern Council of Family Foundation Forum – "The New Operating Environment for Private Foundations"
- Race and Gender Preferences – When Civil Rights Law Meets Tax Law, *Taxation of Exempts,* (May/June 2007)
- Designing and Documenting Charitable Gifts – *The Practical Tax Lawyer* (Winter 2006)
- The Dos and Don'ts of Donor Control, ACTEC *Journal* (Spring 2005)
- How Donors May and May Not Exercise Control of Charitable Gifts, *Taxation of Exempts* (November/December 2004).
- Increased Public Scrutiny of Tax-Exempt Organizations, *Estate Planning* (November 2004)
- The Blockage Discount: When More Might Mean Less, *The Practical Tax Lawyer* (Spring 1997)
- 1994, 1995 & 1996 Current Probate & Trust Developments (American Bar Association, Real Property, Probate & Trust Section)

State Bar of Georgia

- 2007 Estate Planning Institute – "UMIFA, UPMIFA and Other Endorsement Management Issues for Estate Planning Professionals"
- 2004 Fiduciary Law Institute – "Planning for the Prospect of Estate Tax Repeal"
- 2004 Estate Planning Institute – "Whom Does the Attorney for the Fiduciary Represent? The Estate? The Fiduciary? The Fiduciary and the Beneficiary? The Current Dilemma in Georgia"

American Bar Association

- 2006 RPPT Section/The Section of Taxation Joint Meeting – "Anatomy of a Charitable Gift"
- 2005 RPPT Section/The Section of Taxation Joint Meeting – "Designing Charitable Gift Agreements"
- 2005 American Bar Association, Real Property Probate & Trust Section Fall Meeting – "Designing Charitable Gift Agreements"
- 2004 Real Property Probate and Trust Section Spring CLE Program – "What Estate Planners Need to Know About Exempt Organizations and Charitable Planning"
- 2004 Real Property Probate and Trust Section Spring CLE Program – "Community Foundation, The Philanthropy of the Future"