

## BRADFORD N. DEWAN

Bradford N. Dewan is a tax and estate planning attorney. Mr. Dewan holds a Bachelor of Arts Degree, *cum laude*, in Economics from Harvard University, a Masters of Business Administration in Finance from the University of California at Berkeley and a Juris Doctor Degree from the University of Wisconsin, Madison.

Mr. Dewan's law practice has focused on estate planning and business succession planning for the owners of family-owned or closely-held businesses. He assists clients in evaluating and implementing sophisticated and complex strategies such as Portability, Qualified Personal Residence Trusts, Irrevocable Life Insurance Trusts, Grantor Retained Annuity Trusts, Intentionally Defective Irrevocable Trusts, Grantor Trusts and Dynasty Trusts. Regarding business succession planning, he assists in the evaluation and implementation of buy-sell agreements for the business owners and deferred compensation plans for the key employees. Mr. Dewan is a recognized expert for pension plan benefits and Individual Retirement Accounts (IRAs). He advises clients on the complex rules affecting distributions from qualified plans and IRAs, and the most effective strategies for transferring these unique assets to beneficiaries such as IRA Beneficiary Trusts. He also assists clients in the formation of Business Trusts which are used in conjunction with IRAs investing in alternative investments such as real estate.