



Sebastian J. Geraci

Family Business Succession Planning, Tax and Estate Planning, Trust Administration, and Fiduciary Services

Sebastian “Sam” Geraci has represented many Western Wisconsin clients with respect to their estate planning needs. Additionally, Sam has worked with business owners regarding a wide range of business tax issues, including the development and implementation of tax efficient succession plans. Sam is listed under Tax Law and Trusts and Estates in The Best Lawyers in America®.

Sam's work for his clients has included the following:

- The use of various estate planning techniques such as revocable grantor trusts, irrevocable life insurance trusts ("ILITs"), qualified personal residence trusts ("QPRTs"), and grantor retained annuity trusts ("GRATs").
- The organization of new business entities, including setting up a limited liability company ("LLC") for clients in conjunction with a grantor retained annuity trust ("GRAT") as part of an overall business succession/estate tax reduction plan.
- The creation of private foundations, including foundations that operate on a multi-state basis.
- The design and implementation of buy-sell agreements for closely held businesses interests.
- Contract negotiations and advise regarding the purchase and sale of business interests.
- Defended clients before the IRS and the Wisconsin Department of Revenue.

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Education:

B.A., St. John's University - New York, NY (1967)

M.A. Philosophy, Marquette University – Milwaukee, WI (1972)

J.D., University of Wisconsin – Madison (1975)

L.L.M., Taxation, New York University – New York (1976)

Admitted to Practice:

Wisconsin Supreme Court

U.S. District Court for the Western District of Wisconsin

U.S. Tax Court

Bar Associations:

American Bar Association

Member: Tax Section

State Bar of Wisconsin

Member: Tax Section

Eau Claire County Bar Association

Professional Activities:

State Bar of Wisconsin, Board of Directors, Tax Section

Best Lawyers in America, Tax Law and Trusts and Estates

Best of the U.S. Inc., Tax Law, 2007

Best of the U.S. Inc., Trust and Estate Law, 2007

Lecturer on various tax subjects for the Wisconsin State Bar and for other groups of lawyers, accountants and insurance professionals

Civic Activities:

Sister Claire Marie Wick/Triniteam Foundation, pro bono counsel

Triniteam Treatment Alternative Program of Eau Claire