



**Alan C. Brown**  
*Partner*

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**PRACTICE AREAS**

Business Succession Planning  
Business Transactions  
Estates & Trusts  
Fiduciary Litigation  
Nonprofit Organizations  
Taxation

**LICENSED IN**

Georgia  
Illinois

**EDUCATION**

University of Chicago Law School: J.D.,  
cum laude, 1981

Miami University of Ohio: B.A., magna  
cum laude, 1978

**EXPERIENCE**

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*Alan Brown has a strong national reputation for developing innovative estate planning and business strategies for family-owned companies and high-net-worth individuals throughout the country.*

He creates individually tailored structures for clients that allow them to maintain control of their businesses through multiple generations while also limiting business, personal, estate, and gift tax obligations to the minimum amount allowable under the law.

He has created unique estate planning and business solutions for clients' challenges, including inventing the legal structure for the first billion-dollar hedge fund for life insurance policies and inventing a deferred limited liability company structure that provides the benefits of freeze partnerships without requiring annual payments of cash or property to the founder. Alan is recognized as a national expert on structuring the acquisition, ownership, and financing of life insurance policies by individuals, businesses, and multiple-generation trusts. A former successful trial lawyer, Alan set aside the traditional litigation side of his practice and now develops unique strategies for responding to tax audits. He has obtained no change letters in estate tax audits; gift and GST tax audits, including formula gift and GST tax audits; and personal income and partnership tax audits.