



THE CHOICE  
FOR PRIVATE CLIENTS

## PROBATE AND ESTATE ADMINISTRATION

In the event of a client's death, Cummings & Lockwood attorneys will assist the client's family in the sometimes complex process of probate settlement to help insure a smooth and efficient transfer of the client's assets to the beneficiaries named in his or her Will. This process includes guiding the client's family through the probate court system, filing tax returns, handling any audits with the IRS and local taxing authorities, dealing with creditors of the client's estate, and assisting with the sale of estate assets to raise cash or facilitate distribution to the beneficiaries.

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.