Jennifer R. Pierce

Member

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Jennifer Pierce focuses her practice on estate, trust and tax matters for individuals, estate and trust administration, as well as entity formation and business planning. Jennifer also advises non-profit and tax-exempt organizations on formation, planning and tax issues.

Experience

- Extensive experience in estate tax planning for high net worth individuals, succession planning for closely held family businesses, and handling complex probate and trust administration cases.
- Prepares estate and gift tax returns and overseeing estate tax audits including buy-sell agreements, partnership/operating/shareholder agreements, real estate purchase agreements and settlement agreements.
- Real estate investment trust (REIT) formations, conversions, ongoing company representation and REIT compliance issues, including through partnership roll-up transactions, corporate spin-offs, and tax-deferred UPREIT and DOWNREIT contribution transactions.
- Counsels clients on choice of entity selections and regularly files QSST and ESBT elections.
- Utilization of sophisticated wealth transfer and tax planning strategies, such as the use of grantor retained annuity trusts and charitable remainder unitrusts, valuation discount planning, sales to grantor trusts, and life insurance planning, including the use of multi-generational trusts.
- Advises fiduciaries in all aspects of trust and estate administration, assisting families with the transfer of assets, settling intricate estate and trust matters, obtaining court approved trust modifications and otherwise advising clients with all facets of estate planning.
- Routinely works with each client’s accountants, financial advisors, insurance agents, appraisers and lenders to ensure that the client’s estate plan is coordinated in all aspects.
- Assists clients with a variety of related matters, including premarital agreements, succession planning, charitable planning, real estate matters and asset protection.

Practice Areas

Tax Law
Wealth Planning, Trusts and Estates
Business and Corporate Law

Education

New York University School of Law
LL.M., Taxation - (2002)

University of Arkansas at Little Rock,
William H. Bowen School of Law
J.D. - (2001)

Southern Arkansas University
B.B.A., Accounting - (1998)

Bar Admissions

Arkansas

Professional Recognition

- *Chambers High Net Worth:* Private Wealth Law in Arkansas (2018-2023)
- *The Best Lawyers in America©:* Business Organizations (2023-2024)
- *The Best Lawyers in America©:* Tax Law (2023-2024)
- *The Best Lawyers in America©:* Trust and Estates (2013-2024)
- *Best Lawyers®:* Business Organizations "Lawyer of the Year" (2023)
- *Little Rock Soirée's* Best Lawyers In Little Rock*:* Trust & Estate Planning (2022)
- *Mid-South Super Lawyers Rising Stars* (2012-2016)
- *Arkansas Business* 40 Under 40 Business and Community Leaders (2011)

Involvement

- Fellow, American College of Trust and Estate Counsel (ACTEC)
- Board of Governors, Southern Arkansas University Foundation (2018-present)
- Chair (2021-present)
- Vice Chair (2019-2021)
- Arkansas Bar Association
- Chair, Probate Law Section (2010-2012)
- Vice Chair, Probate Law Section (2008-2009)
- Secretary/Treasurer, Probate Law Section (2006-2008)
- American Bar Association
- Pulaski County Bar Association
- Board of Directors, Little Rock Ambulatory Authority (MEMS) (2014 to present)
- Central Arkansas Estate Council (2008 to present)
- Board of Directors (2008-2017)
- Junior League of Little Rock
- Board of Directors (2006-2009)
- Development Vice President (2008-2009)
- Treasurer (2007-2008)
- Treasurer-Elect (2006-2007)
- Former Board of Directors, Harmony Health Clinic
- Former Board of Directors, Arkansas Advocates for Children and Families (2009-2015)
- Former Board of Directors, Just Communities of Arkansas (2011-2015)
- VOCALS (Volunteers Organization Center for Arkansas Legal Services)

- Centers for Youth and Family Planned Giving Advisory Council