



ATTORNEY PROFILE

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AREAS OF PRACTICE

*Estate Planning and Wealth*

*Protection*

*Tax Law*

*Non-Profit Organizations and*

*Trade Associations*

BAR ADMISSIONS

*Georgia*

**Laura L. Wartner is a Partner in Smith, Gambrell & Russell's Tax Practice with a focus in estate planning and probate administration.**

Ms. Wartner's experience includes all aspects of estate planning and probate administration, including preparation of wills and trusts and the preparation and filing of federal estate and gift tax returns. She has assisted numerous individuals in developing sophisticated estate plans designed to maximize family wealth and minimize estate taxes, utilizing such estate planning techniques as Irrevocable Insurance Trusts, Family Limited Partnerships, Grantor Retained Annuity Trusts and Qualified Personal Residence Trusts. In addition, she has experience in establishing and administering charitable entities, such as Charitable Remainder Trusts, private foundations and public charities.

Prior to joining Smith, Gambrell & Russell in 1998, she was an attorney with the Nashville law firm of Bass, Berry & Sims and a shareholder with the Cincinnati law firm of Santen & Hughes.

Ms. Wartner received her B.A. degree, *summa cum laude*, in Sociology from Miami University in 1978. In 1983, she received her J.D. degree from the University of Cincinnati, where she was elected to the Order of the Coif and served as Lead Articles Editor of the *Cincinnati Law Review*. She is a member of the State Bar of Georgia.