



## William E. Russell

Partner | Chicago

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### Areas of Practice

Corporate Law | Trusts and Estates

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William E. Russell is a Partner in the Private Client Services Practice of in Smith, Gambrell & Russell, LLP. Mr. Russell was previously the Co-Managing Partner of Freeborn & Peters, which combined with SGR in 2023.

Mr. Russell advises closely held businesses and professionals on business and tax matters. His practice consists of corporate transactions and business consulting, advanced estate planning and probate, and asset protection.

As to business matters, Mr. Russell has handled the purchase and sale of private equity businesses and joint ventures. He has significant experience in the structuring of business entities, including limited liability companies, partnerships, S corporations, buy-sell agreements, deferred compensation arrangements, and general corporate transactional agreements. He has also advised business owners in the resolution of ownership and governance controversies.

Mr. Russell's experience in advanced estate planning includes the restructuring of businesses or real estate to minimize estate taxes, family partnerships, grantor annuity trusts, qualified personal residence trusts, charitable trusts, trusts for children, insurance trusts, generation-skipping trusts, and retirement distribution planning as well as basic estate planning for all individuals. His practice also includes estate administration and post-mortem planning to minimize taxes.

Mr. Russell advises business owners on asset protection and workout matters, with particular emphasis on attributes of limited liability companies and limited partnerships. He represents real estate investors and developers in the financing and development of both commercial and residential properties, including specialized mezzanine financing and the structuring of real estate investment and development entities.

Mr. Russell counsels on complex controversies involving trusts, trust and estate beneficiaries, and closely held business or investment entities.

Mr. Russell earned his B.A., *magna cum laude*, from Duke University and his M.B.A from Washington University in St. Louis. He holds a J.D. from Washington University in St. Louis School of Law.

## Representative Experience

- Structured a \$300M cross border investment in real estate development in the U.S. by an Irish national for income and estate planning purposes.
- Represented a closely-held U.S./Indian technology services company in the combined sale of its US and Indian operations.
- Represented an Oregon-based manufacturer of audio and video equipment in a sale to a large family office.

## Admissions

Illinois

Ohio

## Memberships

Former Chairman, Estate Tax Division of the Chicago Bar Association Federal Tax Committee

Chicago Bar Association

Illinois Bar Association

Chicago Estate Planning Council

## Recognitions

*Leading Lawyers* - Closely-Held Business Lawyers and Trust, Will & Estate Planning Lawyers in Illinois

*Martindale-Hubbell* legal ability/ethical standards rating ("A-V") - Highest possible rating

*Illinois Leading Lawyers* - 2020 (cited in multiple years)