



## Ashley L. Gill

### Counsel

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### Practice Areas

Tax Law  
Wealth Planning, Trusts and Estates  
Trust, Estate and Fiduciary Litigation  
Business and Corporate Law  
Mergers and Acquisitions  
Executive Compensation  
Tax Controversy and Litigation

### Education

University of Florida  
LL.M., Taxation - (2013)  
  
University of Arkansas at Little Rock,  
William H. Bowen School of Law  
J.D., high honors - (2012)  
  
University of Central Arkansas  
B.A., Political Science - (2008)

### Bar Admissions

Arkansas

Ashley Gill focuses her practice primarily on estate planning and administration, taxation, commercial transactions and corporate law. She regularly counsels clients on various wealth transfer strategies, including income, estate, gift and generation-skipping transfer tax, asset protection, business succession, and charitable planning to structure plans that both minimize estate shrinkage and maximize the achievement of non-tax goals. Ashley also provides general business and tax advice to both publicly-held and privately-held companies in connection with mergers and acquisitions, corporation reorganizations, stock restructurings, company dispositions, and employee compensation plans designed to promote efficiency and employee productivity.

### Experience

- Develops and implements comprehensive estate plans for individuals and families to minimize estate shrinkage and ensure achievement of non-tax estate planning goals.
- Drafts wills, powers of attorney, health care directives, revocable trusts, gift trusts, irrevocable life insurance trusts, special needs trusts, and charitable trusts.
- Administers estates and trusts, including the judicial and non-judicial modification of trusts.
- Prepares estate and gift tax returns.
- Assist clients with forming nonprofit corporations and preparing applications for recognition of exempt status.
- Advises public charities and private foundations on matters regarding maintenance of tax-exempt status, including various operational, compliance and reporting issues.
- Drafts requests for letter rulings from the Internal Revenue Service, including (a) a request that the exercise of certain powers pursuant to a trust agreement will not constitute the exercise or release of a general power of appointment, (b) a request that certain trust modifications will not affect the inclusion ratio of trust assets for generation-skipping transfer tax purposes, and (c) a request for relief from an inadvertent termination of an S corporation election.

- Assists clients with structuring and negotiating business mergers and acquisitions, reorganizations, stock restructurings, and company dispositions and performing related tax planning for closely held businesses and publicly traded companies.
- Designs, implements, and administers equity compensation programs and plans such as stock options, stock appreciation rights, restricted stock, restricted stock units and phantom awards for both privately held and publicly traded companies.
- Advises on a myriad of federal laws impacting equity compensation, including Internal Revenue Code Sections 83, 162(m), 280G and 409A.
- Drafts and negotiates employment agreements, severance agreements, change in control agreements, bonus programs and retention incentive programs.
- Provides general corporate advice, including the formation of closely held business entities.

### Professional Recognition

- *The Best Lawyers in America*®: "Ones to Watch" Business Organizations (2021-2024)
- *The Best Lawyers in America*®: "Ones to Watch" Tax Law (2021-2024)
- *The Best Lawyers in America*®: "Ones to Watch" Trusts and Estates (2021-2024)
- Notes and Comments Editor, UALR Law Review
- Brunson Award Recipient for Distinguished Service on the UALR Law Review

### Involvement

- Fellow, American College of Trust and Estate Counsel (ACTEC)
- Arkansas Bar Association
- American Bar Association
- Graduate, Heart of America Fellows Institute, American College of Trust and Estate Counsel (ACTEC)
- Central Arkansas Estate Council
- Past Member, Arkansas Probate and Trust Law Review Editorial Board
- Former Secretary, Boys and Girls Clubs of Bryant Board of Directors (2017-2018)