Chamberlain Hrdlicka
Attorneys at Law

J. Scot Kirkpatrick

Shareholder
Atlanta

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Scot Kirkpatrick possesses substantial experience in estate and tax law and heads the Trust and Estates Practice Group of the firm’s Atlanta office. He primarily represents high net worth individuals and their families.

Mr. Kirkpatrick handles matters such as wills; planning for incapacity, including powers of attorney and health care declarations; gifting techniques and strategies; life insurance planning; trust planning; generation-skipping planning; charitable giving and charitable entities; succession planning for business owners, including buy-sell agreements; assisting in the family limited partnerships (FLP), limited liability companies (LLC) and closely held businesses; marital property agreements; estate administration and probate; assisting in the preparation and filing of estate, inheritance and gift and generation-skipping tax returns; representation in estate and gift tax audits; and litigation relating to all aspects of trust and estate disputes.

From 1984 until 1989, Mr. Kirkpatrick practiced with an Atlanta law firm specializing in income and estate tax planning. In 1989, he joined Chamberlain, Hrdlicka as head of the firm’s Atlanta office trust and estates practice group.

Seminars & Presentations

- Frequent lecturer at estate and business planning seminars for attorneys, accountants, insurance agents and financial planners. Most recent speeches include:
- "Structuring Successful Succession," Chamberlain Hrdlicka 38th Annual Atlanta Tax and Business Planning Seminar, November 2023
- "Multinational Mexican Family Offices: Careful with the SALT Issues (Texas vs. California vs. New York)," The University of San Diego School of Law & Chamberlain Hrdlicka International Tax Institute, May 2023
- "How to Be a Marquis Trustee: Fiduciary Duties, Liabilities, and Tax Savings Opportunities," Chamberlain Hrdlicka Tax Forum, June 2022

Practice Areas

- Estate Planning & Administration
- Family Office
- Tax
- Captive Insurance Companies
- Timber Law

Education

- Emory University, B.A., 1979
- Wake Forest University, J.D., 1982
- New York University, LL.M., Taxation, 1984

Honors

- Martindale Hubbell AV Preeminent, 2020
- Listed in Best Lawyers in America, 2018-2024
- Georgia Trend Legal Elite, 2020
- Listed among Georgia Top Rated Lawyers, 2012
- Named among Georgia Legal Elite, 2005

Bar Admissions

- Georgia

Court Admissions

- United States Tax Court

J. Scot Kirkpatrick, Continued

- "All In the Family Office," Chamberlain Hrdlicka 43rd Annual Tax and Business Planning Seminar, November 2021
- "CYA 2020: Contracts and Insurance to Cover Your Assets", Chamberlain Hrdlicka Annual Tax and Business Planning Seminar, November 2020
- "Everything You Know About Low Carb Diets is Wrong: How a Tax Court Case About Frozen Bagels Revolutionized Family Office Planning", Chamberlain Hrdlicka 34th Annual Atlanta Tax and Business Planning Seminar, November 2019
- “Let’s Party Like It’s 1986 Part II. Flying into the Danger Zone or Climbing the Stairway to Heaven? Planning under the new TCJA” Chamberlain Hrdlicka Tax Forum, April 2018
- “Let’s Party Like It’s 1986!! A Rousing Discussion of the New Tax Bill” Chamberlain Hrdlicka Tax Forum, February 2018
- “Fundamental Income & Estate Tax Planning in a Trump World” 32nd Annual Tax and Business Planning Seminar December 2017
- “Wooden you Know: Important Tax Topics for Timber and Other Land Owners,” North Atlanta Chapter of CPAs, June 2017
- "Staying on the "PATH": What You Need to Know About The Protecting Americans From Tax Hikes Act of 2015 (PATH) to Prepare For Filing Season," Chamberlain Hrdlicka Tax Forum, February 2016
- "Estate Planning to Estate Administration: Where the Rubber Meets The Road," Chamberlain Hrdlicka Tax Forum, August 2015
- "The Intersection of the Income Tax and Estate Tax: Spaghetti Junction or Stairway to Heaven?," Chamberlain Hrdlicka Tax Forum, May 2015
- "Plop-Plop-Fizz-Fizz Oh, What A Relief An IDGT Is!," Chamberlain Hrdlicka Tax Forum, November 2014
- "Captivating Opportunities – Planning Opportunities Using Captive Techniques," Homrich Berg, June 2014
- "To Trust or Not to Trust," Chamberlain Hrdlicka Tax Forum, June 2014
- "Don’t Get Too Comfortable: Your Estate and Business Plan May Be Lacking Substantial Opportunities!," Chamberlain Hrdlicka Tax Forum, April 2014
- "Take No Prisoners: Pitfalls and Possibilities with Captive Insurance Companies," Georgia Society of CPAs, February 2014
- "Captivating Opportunities – Planning Opportunities Using Captive Techniques Iroquois Captive Services," Georgia Society of CPAs, January 2014
- "Winning Valuation Disputes," ICLE, January 2013
- "Maximize Profits, Minimize Taxes, and Exit/Retirement Strategies for the Closely Held Business Owner," Chamberlain Hrdlicka Tax Forum, January 2013
- "Step Back From The Edge And Enjoy The View: Planning Opportunities Beyond The Fiscal Cliff," Chamberlain Hrdlicka Tax Forum, January 2013
- "Wooden You Know: Important Tax Topics for Timber and other Land Owners," Chamberlain Hrdlicka Tax Forum, May 2012
- "Captive Insurance Companies: A Profit Maximization and Risk Reduction Tool," Suntrust, September 2012
- "Now is the time for All Good Estate Planners to Come to the Aid of their Clients," Chamberlain Hrdlicka Tax Forum, January 2012
- “It’s Not Over Until (shortly after) It’s Over: Planning for Death-Bed Clients and Deceased Clients,” presented at the Chamberlain Hrdlicka 22nd Annual Tax and Business Planning Seminar, November 2007

J. Scot Kirkpatrick, Continued

- “8 Greatest Estate Planning Techniques in Georgia,” June 2007
- “Recent Study Finds Defect Causes Effective Wealth Loss,” Chamberlain Hrdlicka Atlanta Area Tax Forum, May 2007
- “2006 Tax Return Preparation Issues,” Chamberlain Hrdlicka Atlanta Area Tax Forum, February 2007
- “Post-Mortem Estate Planning for the Dearly Departed: Disclaimers and Other Ideas”
- “Protecting High New Worth Clients Against the Clutches of the Commissioner”
- “To Sink or Swim: Successfully Navigating the Treacherous Waters of International Estate Planning”
- “Ready, Set . . . Die: A CPA’s Complete Guide to Estate Planning”
- “Family Limited Partnerships: What We Know Now and Where We Go From Here”

Professional Affiliations

- Member, American Bar Association, Sections of Taxation & Real Property, Probate and Trust
- Member, Fiduciary and Taxation Sections, State Bar of Georgia
- Member, Atlanta Estate Planning Council
- Elder, Deacon and Past Chairman of the Official Board, Peachtree Christian Church
- Former Board Member and Chairman, Peachtree Christian Health, Inc.
- Atlanta Bar Association