

# Fisher Broyles

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**Practice Areas:** Private Client Services; Trusts & Estates; Tax

**Bar Admissions:** Georgia; United States Tax Court

**Education:** Harvard Law School, J.D., Cum Laude, 1987; Harvard Graduate School of Arts & Sciences/Center for Middle East Studies, M.A, 1987; Harvard College, B.A. Anthropology (Social), Magna Cum Laude, 1982

**Experience:** Miller and Martin, PLLC; Glass, McCullough, Sherrill & Harrold

**Language:** Arabic; French; Spanish

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Ms. McCall practices in the area of trusts and estates, specializing in estate planning and estate and trust administration. On the estate planning side, Ms. McCall advises clients on how to achieve their goals with respect to the distribution and protection of their assets and on gift and estate tax issues that may affect them. She has prepared a wide variety of estate plans ranging from the simple to the sophisticated; such plans have included as components wills, revocable trusts, insurance trusts, grantor retained annuity trusts, qualified personal residence trusts, family limited partnerships, and limited liability companies, third party special needs trusts, powers of attorney and advance directives for health care. In addition to counseling U.S. citizens and residents, Ms. McCall has advised foreign nationals holding U.S. assets.

On the administration side, Ms. McCall has extensive experience advising clients on asset management and distribution upon the death of a loved one. She has handled estate probates and administrations for estates of all sizes, whether testate (with a will) or intestate (without one). She also has experience with probating non-U.S. wills in Georgia. Ms. McCall has extensive experience in litigation involving estates and trusts and works with litigation attorneys to handle such matters. She has prepared gift and estate tax returns as well.

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Ms. McCall has presented numerous seminars on estate planning and has guest lectured on business forms of organization at the Terry College of Business at the University of Georgia.

Ms. McCall also served as an adjunct professor at Emory University Law School in the Research, Writing and Appellate Advocacy Program from 1992 to 1994. She has taught a course on Women and Islam at the Atlanta Girls School, and is an active volunteer at Pace Academy.

Ms. McCall was named as one of the “Georgia Legal Elite” by Georgia Trend Magazine in 2011 and 2014 and a Five-Star Estate Planning Professional in Atlanta by Atlanta Magazine in 2014 and 2015.

### Publications

- “The Estate Tax Marital Deduction for Nonresident Aliens—Planning Opportunities,” 7 Tax Notes International 749, September 1993
- (Co-Author) “Chapter 11: State Laws, Starting and Operating a Business in Georgia, 1988-1992 Editions.
- “The Effects of Rent Control in Egypt,” Arab Law Quarterly, 151ff, 279ff, 345ff (3-part series), 1988.
- “Sovereign Immunity: Extension of the Age Discrimination in Employment Act to Foreign Instrumentalities,” 25 Harvard International Law Journal 500, 1984.