goulston&storrs

Andrew D. Rothstein

Director

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Andy Rothstein is a trusts and estates lawyer who focuses on tax-efficient family wealth planning.

He advises real estate owners, developers, investors, and managers as well as individuals who are public and private company executives, business owners, investment fund managers, and owners of investment portfolios. Andy also counsels trustees about their duties, helping them to comply with all legal requirements related to the administration of trusts and estates.

In his work, Andy provides clients with a full understanding of legal and tax rules associated with accumulating, managing, and transferring wealth, helping them to develop legal structures and tax strategies to preserve and grow their wealth over time.

He also serves as a trustee for charitable and non-charitable trusts owning marketable and non-marketable assets, and he has particular experience serving as a trustee of trusts holding direct and indirect interests in real estate.

Andy is a co-Chair in the firm's Private Client & Trust Group.

Accolades

- Chambers High Net Worth (Band 1 Firm Ranking), 2017-2020

Affiliations

- American College of Trust and Estate Counsel, Fellow
    - Professional Responsibility Committee, Member
    - Practice Committee, Member
- Uniform Trust Decanting Act, Subcommittee Member
- Boston Bar Association
    - Trusts & Estates Section, Past Co-Chair
    - Trusts & Estates Section, Estate Planning Committee, Past Co-Chair

  - Trusts & Estates Section, Continuing Legal Education Committee, Past Co-Chair,
  - Trusts & Estates Section, New Developments Committee, Past Co-Chair
  - Trusts & Estates Section, Public Policy, Past Co-Chair
- Boston Estate Planning Council, Member

Admissions

- Massachusetts
- New York
- U.S. Tax Court

Education

- Case Western Reserve University School of Law (J.D., *cum laude*, 1998)
- Oberlin College (B.A., 1995)
- Boston University School of Law (LL.M., 2000)
  - Taxation

Representative Matters

Trust Arrangements and Selection of Trustees
Drafting and implementing revocable and irrevocable trust arrangements to take advantage of income and wealth transfer tax planning opportunities. Advising on the selection of trustees and implementing appropriate trustee succession arrangements.

Trust Modification Through Various Techniques
Modifying trusts through the use of non-judicial settlement agreements, trust decanting, and other techniques.

Forming and Operating Family Entities
Forming and operating family entities, with a particular focus on real estate owning entities, and structuring control arrangements, transfer restrictions, and succession plans for these entities. Advising families on unwinding entity structures and minimizing associated income and wealth transfer taxes.

Forming and Advising Private Foundations
Forming private foundations and advising in their operation and compliance with tax rules. Provide ongoing support of the daily operations for the foundations and their participants.

Protecting Family Wealth

Implementing arrangements to protect family wealth in contemplation of marriage through the use of trusts and prenuptial agreements.

Trust Services Related to Divorce Proceedings
Assisting individuals with the full range of trust management services related to divorce proceedings. Counsel clients through the tax considerations related to the change in their marital status.

Advising Executors and Trustees
Advising professional and family executors and trustees in understanding fiduciary duties and tax laws in connection with the administration of estates and trusts.

Contested Trust Accounting Matters
Representing executors, trustees, and beneficiaries in connection with contested trust accounting matters.

Commitment to Advocacy

Andy plays an active role in the development of new acts and laws pertinent to trusts and estates that affect his clients.

He is a member of the subcommittee to the Standing Committee of Massachusetts Legislation Relating to Wills, Trusts, Estate and Fiduciary Administration, and he is working with a team of collaborative lawyers on a subcommittee to evaluate the proposed Uniform Trust Decanting Act for enactment in Massachusetts.

Through this volunteer work, Andy has a direct impact on shaping the law within the Commonwealth of Massachusetts.

Publications

December 4, 2018
A Legacy Plan That Fulfills Your Vision
Crain's New York

December 2017
Private Client & Trust Tax Reform Advisory

January 2015
Drafting Estate Plans, MCLE