goulston&storrs

Deborah S. Kay

Of Counsel

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Deborah Kay is an estates and trusts lawyer who works with high net worth individuals and their families.

Her extensive experience includes estate planning, estate and trust administration, strategies for efficient use of available gifting strategies, and work with private foundations and other charitable organizations.

Her work with clients includes:

- sophisticated international tax planning for resident aliens, non-resident aliens and U.S. beneficiaries of foreign trusts;
- trust, estate and financial planning for non-traditional couples and their families, including same-sex, married and unmarried couples; and
- negotiating and drafting of prenuptial agreements.

Accolades

- Massachusetts Super Lawyers, 2005 - 2015
- Martindale Hubbell Peer Review Rated AV Preeminent TM
- Top Women Lawyers in the Northeast, Trusts & Estates, Wills & Probate, Martindale Hubbell, 2011
- Chambers High Net Worth (Band 1 Firm Ranking), 2017-2020

Affiliations

- Fellow, American College of Trust and Estate Counsel

Admissions

- Massachusetts

Education

- Case Western Reserve University (B.A., *cum laude*, 1977)
- Case Western Reserve University School of Law (J.D., 1980)

Representative Matters

Charitable Giving to a Major Teaching Hospital
Negotiated one of the largest charitable gifts ever made by a single individual to a major Boston teaching hospital for the naming rights to its new research center.

Filing Estate Tax Returns and Releasing Assets
Representation of foreign executors and beneficiaries in filing US estate tax returns and obtaining the release of US assets.

Foreign Trusts and Non-Resident Aliens
Planning and reporting for foreign grantor and non-grantor trusts and advising non-resident aliens on United States gift, estate and generation-skipping taxes.

Charitable Giving and Entity Structure
Advising families on charitable giving and entity structure to minimize income and wealth transfer taxes.

Executive Board Service
Advising and serving on the Boards of local private foundations.

Fiduciary Duties and Tax Laws in the Administration of Estates and Trusts
Advising professional and family executors and trustees in understanding fiduciary duties and tax laws in connection with the administration of estates and trusts.