

Deborah S. Kay

Of Counsel

dkay@goulstonstorrs.com

Boston: +1 617 574 6505



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

- Ohio

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.