goulston&storrs

G. Thacher Storm

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Estate planning and planned charitable giving are the principal focus of Thacher Storm's private client practice. Thacher works closely with individuals and their other professional advisors to navigate the tax and non-tax aspects related to the structuring and management of assets throughout life and the transfer of those assets during life and at death. In addition to advising individuals on implementing their charitable giving goals during life and at death, Thacher represents colleges, universities and other tax-exempt organizations in connection with specific gifts and planned giving matters in general.

Prior to joining Goulston & Storrs, Thacher was most recently Senior Counsel at an *Am Law* Top 50 U.S. law firm.

Accolades

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

Affiliations

- Member, Massachusetts Bar Association
- Member, Boston Bar Association

Admissions

- Massachusetts

Education

- Boston University (J.D., *cum laude*, 1992)
- Trinity College (B.A., *with honors*, 1984)

Representative Matters

Wills and Revocable and Irrevocable Trusts
Drafting and implementing wills and revocable and irrevocable trust instruments to accomplish clients' objectives practically and tax-efficiently.

Trusts and Charitable Gift Annuity Agreements for Tax-Exempt Donee Organizations
Preparing charitable remainder trusts, charitable lead trusts and charitable gift annuity agreements for donors and on behalf of tax-exempt donee organizations.

Charitable Giving Through Various Vehicles
Advising clients in making charitable gifts through a combination of personal funds and dedicated charitable funds (such as private foundations and donor advised funds) to optimize charitable deductions and avoid negative tax consequences.

Charitable Gifts in Advance of Liquidity Events
Advising clients and client entities in connection with large charitable gifts in advance of liquidity events.

Gifts of Large Blocks of Publicly Traded Securities
Advising clients and client entities in connection with gifts of large blocks of publicly traded securities.

Representing Donors
Representing donor of large archival collection to art museum.

Restricted Gifts and Pledge Agreements
Representing donors and tax-exempt organizations in connection with restricted gifts and pledge agreements, including agreements related to major capital and programmatic gifts.

Grantor Retained Annuity Trusts
Drafting and implementing grantor retained annuity trusts to transfer appreciation of property to benefit family directly or to finance other estate planning opportunities.

Qualified Personal Residence Trusts
Planning and drafting qualified personal residence trusts to transfer homes and vacation residences to younger generations at reduced transfer tax cost.

Irrevocable Trusts to Reduce or Eliminate Estate Taxes
Structuring and drafting irrevocable trusts to own life insurance to reduce or eliminate estate taxes and provide liquidity at death.

Modifying Trusts
Modifying trusts through amendment powers, trust decanting and non-judicial settlement agreements.

Private Foundations
Creating and qualifying private foundations and advising on their operation and compliance with tax laws.

Advising Fiduciaries in Administration of Estates and Trusts
Advising fiduciaries regarding the legal and tax aspects of their administration of estates and trusts.

Serving as Trustee
Serving as a trustee on private trusts

Wealth Transfer Planning
Long-term representation of clients in ongoing and continuous wealth transfer planning.

Publications

December 2017
Tax Reform Advisory: Exempt Organizations

December 2017
Private Client & Trust Tax Reform Advisory