

Kerry L. Spindler

Director

kspindler@goulstonstorrs.com

Boston: +1 617 574 3504



Kerry Spindler is an estate and tax planning lawyer, helping individuals and families to maneuver through sophisticated tax and charitable planning issues. She handles all aspects of estate planning, estate administration and trust administration.

Kerry is skilled at advising clients, including non-traditional families and same sex partners and spouses, on matters related to succession planning and wealth transfer. She advises her clients with respect to minimizing transfer taxes, probate avoidance, the creation of charitable legacies through private foundations and other means, and administering probate estates and trusts. She similarly counsels beneficiaries, and trustees and other fiduciaries.

Kerry also has significant experience in counseling nonprofit organizations and advises nonprofit entities in connection with corporate formation and application for tax-exempt status.

Prior to joining the firm, Kerry worked as a judicial intern for Associate Justice Herman J. Smith, Jr., Middlesex Superior Court. She also worked as a judicial intern to Federal Magistrate Judge Marian Payson.

Prior to attending law school, Kerry worked for more than a decade in philanthropy and the non-profit cultural sector. She spent much of that time as an Arts & Culture Program Officer at The Heinz Endowments, where she operated within a three-person team to distribute more than \$65 million in grants annually. During that period, she specialized in special project grant making to small- and mid-sized arts organizations, facilitating general operating support grants to large arts organizations, grants for arts-based community and afterschool programs, and grants for support of individual artists.

Accolades

- Boston University Public Interest Law Journal
- 40 Under 40, Pittsburgh, Pennsylvania, 2001

Affiliations

- Uniform Rules on Public Access to Court Records Working Group, Committee Member, 2016
- Uniform Fiduciary Access to Digital Assets Working Group, Committee Member, 2014-Present
- Boston Bar Association, Boston Bar Journal Board of Editors, 2017-2018
- Boston Bar Association, Trusts & Estates Section Steering Committee, 2011-2016
- Boston Bar Association, Estate Planning Committee, Co-Chair, 2014-2016
- Boston Bar Association, Public Service Committee, Co-Chair, 2012-2013
- Boston Bar Association, Trusts & Estates Section, New Developments Committee, 2010-2011
- Boston Bar Association, Trusts & Estates Section, Communications Committee Co-Chair, 2010-2011

Admissions

- Massachusetts

Education

- Boston University School of Law (J.D., 2008)
- Carnegie Mellon University (M.A.M., *summa cum laude*)
- Rochester Institute of Technology (B.S., *summa cum laude*)

Representative Matters

Creating Estate Plans for Families, Same-Sex Partners and Same-Sex Spouses

Creating estate plans for purposes of succession planning, tax planning, and avoidance of probate, including plans for non-traditional families, same-sex partners and same-sex spouses.

Life Insurance Trusts and Other Irrevocable Trusts

Creation and administration of life insurance trusts and other irrevocable trusts for wealth transfer purposes.

Gift and Estate Tax Returns

Preparation of gift and estate tax returns.

Family Limited Liability Companies

Creation of family limited liability companies to facilitate business succession and estate planning goals.

Gift Agreements Between Donors and Non-Profits

Negotiating and creating gift agreements between donors and non-profit entities.

Charitable Planning

Advises clients on all aspects of charitable planning while working with firm professionals including philanthropic advisers, financial planners, and accountants.

Administration of A Range of Family Trusts

Involved in the active administration of marital trusts, family trusts, generation-skipping trusts and other sophisticated arrangements which routinely require working with individuals of second and third generations of families

Family Foundations

Creation of family foundations and guidance to the clients involved regarding the formulation and implementation of family grant-making programs for charitable giving purposes.

Revocable and Irrevocable Trust Arrangements

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

Advising Professional and Family 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.

Provincetown Commons: A Home for Creativity and Innovation

Representation of Provincetown Commons, Inc., in connection with corporate formation, governance, obtaining tax exempt status, lease/contract review and negotiation, and obtaining local permits and approvals.

Provincetown Commons is renovating, adapting and programming a nearly century-old community center located in the heart of Provincetown, MA, for use by the local community. The revitalized community center will provide year-round working space and professional support to area artists, other members of the local creative economy, and start-up businesses, and will serve as a gathering space for educational and community initiatives, as well as for the Outer Cape Cod community at large. Aiming to contribute to strengthening Provincetown's year-round economy, the Provincetown Commons will serve as a nexus for creativity, collaboration, and new economic opportunity.

As general counsel to Provincetown Commons, Goulston & Storrs attorneys created formation documents, registered the corporation with the Secretary of the Commonwealth and Massachusetts Attorney General, and obtained 501(c)(3) tax exempt status from the IRS. We worked closely with Provincetown Commons on all aspects of the re-development process, including negotiation of the lease and related documents with the Town of Provincetown, obtaining local permits and approvals and negotiating the construction contract with the contractor. We continue to provide legal support and counsel to the Provincetown Commons and look forward to its grand opening later in 2018.

Provincetown Commons pre-renovation



Provincetown Commons post-renovation



Photos courtesy of Provincetown Commons

Publications

July 15, 2019

Health Care, Financial, and Educational Records Protections for Your College Student

August 16, 2018

Health Care and Financial Protections for Your College Student

August 1, 2016

Chapter 1 - Estate and Gift Tax Issues Relating to Irrevocable Trusts. In Drafting Irrevocable Trusts in Massachusetts, MCLE New England

January 14, 2016

T&E Bar Looks for Guidance on Post-Death Access to Digital Assets, Massachusetts Lawyers Weekly