# Laurie J. Hall

*Director*

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Laurie Hall is a trusts and estate attorney. She handles all aspects of estate planning, designing and implementing estate plans that deal with the most sophisticated transfer tax, income tax and charitable planning issues.

Her estate planning expertise includes particular depth in leveraged gift strategies, business succession planning, planning for executives of publicly-held companies and planning for family-held businesses.

Laurie works extensively with clients to achieve their domestic and international philanthropic goals, including the creation and administration of charitable remainder and lead trusts and private operating and grant making foundations.

A significant piece of her practice is also devoted to serving as a professional trustee. Laurie regularly serves as a professional executor for clients' estates, or as a co-executor serving with and guiding family members. Her experience includes all aspects of estate administration.

Prior to joining Goulston & Storrs, Laurie was most recently a partner at an *Am Law* Top 50 U.S. law firm. She served as Department Chair and the partner in charge of her previous firm's Wealth Management group for more than a decade.

## Accolades

- Massachusetts Super Lawyer
- *Best Lawyers in America*® (2008-2022): Trusts and Estates
- Chambers High Net Worth (Band 1 Firm Ranking), 2017-2020

## Affiliations

- Member, American Bar Association
- Member, Boston Bar Association

- Board member, Austen Riggs Center, a residential treatment facility in Stockbridge, Massachusetts

### Admissions

- Massachusetts

### Education

- Boston University (J.D., *cum laude*, 1986)
- Harvard College (B.A., 1983)

## Representative Matters

**On-going Wealth Transfer Planning**
Continuous, on-going wealth transfer planning for numerous clients of very substantial means.

**Grantor Retained Annuity Trusts Employment for Significant Asset Transfers**
Planning significant asset transfers where substantial appreciation in value was anticipated, employing Grantor Retained Annuity Trusts (“GRATs”) and other techniques (including transfers in anticipation of possible liquidity events).

**Defective Grantor Trusts Work**
Drafting and implementation of so-called “defective grantor trusts.”

**Life Insurance in Estate Planning Advice**
Advice on sophisticated uses of life insurance in estate planning.

**Wealth Transfer Planning**
Wealth transfer planning for real estate entrepreneurs, venture capitalists and other private equity principals.

**Creation of Family Foundations and Family Grant-Making Programs Guidance**
Creation of family foundations and guidance to the clients involved regarding the formulation and implementation of family grant-making programs.

**Financial and Legal Planning for Sale of Family's Interest**
Financial and legal planning in connection with the sale of family’s interest in a large company.

**Revocable and Irrevocable Trust and Trustee 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.

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

**Fiduciary Duties and Tax Laws Advisory for Professional and Family Executors**
Advising professional and family executors and trustees in understanding fiduciary duties and tax laws in connection with the administration of estates and trusts.

**Planning of Family Trusts in Connection with Divorce**
Planning with respect to the handling of family trusts in connection with divorce, including decanting and other techniques.

## Publications

December 2017
**Private Client & Trust Tax Reform Advisory**