Matthew R. Hillery

Director

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Matt Hillery is a trusts & estates lawyer. His practice focuses on estate and tax planning for individuals and families, trust and estate administration, the formation and operation of nonprofit charitable organizations and issues relating to charitable giving.

He works with clients to produce estate plans that both optimize tax planning and accomplish non-tax family goals, including asset preservation and family business succession.

Matt advises clients on trusts and estates and tax planning matters both in the United States and abroad. These include business owners, investors, professionals and trust beneficiaries, as well as large banks and trust companies serving as fiduciaries.

He also counsels foreign-born individuals who immigrate to or invest in the United States, as well as Americans who reside outside the country, helping these clients to deal with U.S. tax and estate issues that apply to them.

With respect to charitable giving, Matt advises institutional and individual clients on charitable gift planning strategies. He forms a variety of charitable organizations, and advises nonprofits on governance and planned giving issues.

Accolades

- Named "Massachusetts Rising Star" by the National Law Journal, 2014
- Massachusetts Super Lawyers Rising Stars, 2014-2016
- Chambers High Net Worth (Band 1 Firm Ranking), 2017-2020
- Best Lawyers in America® (2023-2025): Trust and Estates

Affiliations

- Member and Past Co-Chair of the Trust & Estate Section's Practice Fundamentals Committee and Public Policy Committee, Boston Bar Association

- Member, Boston Estate Planning Council
- Member, Society of Trust and Estate Practitioners (STEP)

Admissions

- Massachusetts

Education

- Harvard Law School (J.D., *cum laude*, 2004)
- Harvard College (A.B., *magna cum laude*, 2000)

Representative Matters

Martin Richard Foundation Martin's Park Completion
Representation of the Martin Richard Foundation in connection with the successful completion of Martin's Park, which supports the foundation's mission to help young people learn, grow, and lead through volunteerism and community engagement,

Giving Strategies Leveraging Available Credits and Exemptions From Federal Taxes
Prepares sophisticated giving strategies designed to leverage clients' available credits and exemptions from federal estate, gift and generation-skipping transfer taxes, including grantor retained annuity trusts, qualified personal residence trusts, charitable lead trusts, charitable remainder trusts and sales to intentionally defective grantor trusts.

Transfer of Business Interests
Advises clients on the transfer of interests in operating businesses, carried interests and qualified small business stock, as well as the potential for deferral of estate tax on interests in closely-held businesses under section 6166 of the Internal Revenue Code.

Trust Modification, Termination and Decanting of Trusts
Represents clients in connection with the trust modification, termination and decanting of trusts.

IRS Audits of Gift and Estate Tax Returns and Abatement of Penalties
Represents clients in audits of gift and estate tax returns by the Internal Revenue Service and also in requests to abate penalties assessed.

Application of U.S. Income and Wealth Transfer Taxes
Advises international clients with U.S. ties and U.S. citizens living abroad on the application of U.S. income and wealth transfer taxes to them, including representing clients before the Internal Revenue Service in connection with previously unreported offshore income and assets.

Private Foundations and Restrictive Stock

Formed private foundations to be funded with restrictive stock.

Private Foundations and Investment Partnerships

Represents private foundations in connection with investments in partnership interests and other assets generating unrelated business taxable income.