

Matthew R. Hillery

Director

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

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

Matt advises individual clients on trusts and estates and tax planning matters both in the United States and abroad. These clients 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

Affiliations

- Member and Past Co-Chair of the Trust & Estate Section's Practice Fundamentals Committee and Public Policy Committee, Boston Bar Association
- Member, Planned Giving Group of New England
- Member, Boston Estate Planning Council

- Member, Trusts & Estates Consortium
- Member, Harvard Student Agencies Alumni Graduate Board
- 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.

Trust Modification, Termination and Decanting of Trusts

Represents clients in connection with the trust modification, termination and decanting of trusts.

IRS Audits of Gift Tax Returns

Represents clients in audits of gift tax returns by the Internal Revenue Service.

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.

National Donor Fund Operation and Administration

Advised a national donor fund on all aspects of its operation and administration, including corporate governance and management, call center operation, gift processing and donation management, planned giving, customized grant making, marketing, and private label products.

Private Foundations and Investment Partnerships

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

Publications

May 29, 2019

For Law Firms, Newly Wealthy Startup Clients Bring in Big Business

The American Lawyer

April 13, 2017

Charitable Giving in Times of Uncertainty

December 2, 2016

Contentious Estate Transfer Rules May Remain Under Trump

November 21, 2016

Charitable Giving Before Tax Law Changes Under the New Administration

October 7, 2016

Learning from IRC 457A: Clock Ticking on Some Offshore Deferred Compensation

March 30, 2016

New Basis Reporting Requirements for Executors and Beneficiaries