goulston&storrs

Michelle M. Porter

Director

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Michelle Porter focuses her practice on all aspects of sophisticated estate planning for high net worth individuals and families. Her clients include business owners and executives, partners in private equity funds, real estate owners and developers, trustees, personal representatives, and estate and trust beneficiaries.

Michelle handles a broad range of estate and tax planning, trust and estate administration, business planning and charitable giving matters. She serves as a trusted advisor to her clients and makes it a priority to work collaboratively with other professional service providers retained by her clients, including accountants and investment advisors.

She also dedicates her time to serving as trustee for private trusts, is often actively involved in the investment of trust assets, and frequently provides family office and financial administration services.

Michelle serves as the Co-Managing Director of the firm. Previously, Michelle served as Co-Chair of the Goulston & Storrs Private Client & Trust Group.

Accolades

- *Mass Lawyers Weekly,* 2024 "Top Women of Law"
- Best Lawyers in America® (2023-2025): Trust and Estates
- Go To Trusts & Estates Lawyer, *Mass Lawyers Weekly* - 2021
- Massachusetts Super Lawyers "Rising Stars," 2006-2012
- Chambers High Net Worth (Band 1 Firm Ranking), 2017-2024

Affiliations

- Special Olympics of Massachusetts, Board Member
- The Boston Foundation, Professional Advisors Committee

- Boston Estate Planning Council, Member
- Boston Bar Association, Trusts & Estates Section
- Clients' Security Board, Supreme Judicial Court, Former Chair
- Greater Boston Fiduciary Law American Inn of Court, Member

Admissions

- Massachusetts

Education

- College of the Holy Cross (B.A., 1994)
- Notre Dame Law School (J.D., 1997)

Representative Matters

Assets Sales
Planning and implementing sales of assets to entities using leveraged gift planning.

Charitable Planning
Formulating charitable planning strategies for individuals and families of high net worth, handling negotiations of gift agreements, advising the administration of private foundations, and drafting charitable remainder trusts.

Estate Planning
Establishment of sophisticated estate plans, which take both tax planning and personal objectives into consideration. Plans often include tax planning strategies through the use of gifting, irrevocable trusts and long-term charitable planning.

Post-Mortem Estate Administration
Handling post-mortem estate administration, including the preparation of complex tax returns for estates, which sometimes include large closely-held businesses and complex valuation issues.

Private Equity Funds Gifting
Counsel to partners of private equity funds in connection with gifting through carried interest and other tax planning in the context of complex entity structures.

Professional Trustee
Serving as professional trustee handling investment allocations, administration of individualized trusts and coordination of family office services.

Succession Planning for Privately-Held Companies

Providing advice on succession planning for privately-held companies. Work with corporate counsel to formulate appropriate approaches to maintaining existing business assets while planning for the family needs in the context of management succession. Assisting clients with important tax considerations and how those align with personal and professional goals for the business.

Trusts Creating and Funding

Creating and funding grantor retained annuity trusts and defective grantor trusts with assets expected to substantially appreciate, doing necessary work with the client to identify and meet long-term goals that are served best by these approaches.