

Nancy B. Samiljan

Director

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Nancy is a trusts and estates attorney who handles sophisticated estate and tax planning and trust and estate administration for high net worth individuals and their families. Nancy also works closely with clients to develop charitable giving programs and establish and administer substantial charitable foundations. Nancy has extensive experience in planning for owners of real estate interests and administering estates with closely held real estate and business interests. Other areas of expertise include negotiating and drafting prenuptial agreements and planning with life insurance.

Accolades

- *Best Lawyers in America*® (2006-2023): Trusts and Estates
- Martindale Hubbell Peer-Review Rated AV Preeminent™
- Top Women Lawyers in the Northeast, Trust & Estates, Wills & Probate, Martindale Hubbell, 2011 - Present
- Chambers High Net Worth (Band 1 Firm Ranking), 2017-2020

Affiliations

- Trustee, Hebrew SeniorLife
- Member, Boston Bar Association, Education Committee 2007 - 2011
- Co-Chair, Boston Bar Association - Trusts and Estates Section, Estate Planning Committee - 2005 - 2007
- Co-Chair, Boston Bar Association- Trusts and Estates Section, New Developments Committee - 2004-2005
- Member, New Developments Committee - 1998-2005
- Member, Boston Probate and Estate Planning Forum
 - Moderator 2004-2005

- Program Chair 2003-2004
- Town Meeting Member, Wellesley, MA, 2001-2009

Admissions

- California
- Massachusetts

Education

- Bowdoin College (A.B., *magna cum laude*, 1979)
- University of California, Hastings College of the Law (J.D., *cum laude*, 1982)

Representative Matters

Succession Planning for Closely-Held Business and Partnership Interests

Creation and funding of grantor retained annuity trusts and intentionally "defective" grantor trusts to accomplish succession of closely-held business and partnership interests through sale and gifting programs.

Gifts of Residential Real Estate

Structuring gifts of residential real estate to a donor advised fund under the management of a public charity.

Complex Estate Tax Returns

Preparation of complex estate tax returns involving business and real estate valuation issues and sophisticated tax elections.

Family Limited Liability Companies to Preserve Real Estate

Creation and funding of family limited liability companies as vehicles to preserve real estate for future generations.

Gift and Estate Tax Audits

Representation of families in gift and estate tax audits with federal taxing authorities.

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. Provincetown Commons had its grand opening in late 2018, and we continue to provide legal support and counsel to the transformative community center.

Provincetown Commons pre-renovation



Provincetown Commons post-renovation



Photos courtesy of Provincetown Commons

Publications

August 3, 2020

IRS Adjusts Distribution Guidance: Taxpayers Who Took Required Minimum Distributions in 2020 May Be Able to Return Them to a Retirement Account

April 8, 2020

Estate Planning Opportunities in the Current Environment

December 2017

Private Client & Trust Tax Reform Advisory