CHOATE

Renat V. Lumpau

Partner

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Practice Areas

Family Office Services

Wealth Management

Education

Harvard Law School
JD (2009) *cum laude*
Articles Editor and Online Editor, *Journal of Law and Technology*

Harvard College
AB (2003) *magna cum laude*

Admissions

Massachusetts

Renat Lumpau specializes in sophisticated tax and estate planning for U.S. and international clients. His advice covers all aspects of wealth management for high net worth clients, including designing comprehensive estate planning solutions to provide for future generations; implementing lifetime giving strategies to minimize gift, estate, and generation-skipping transfer (GST) taxes; structuring and analyzing foreign trusts involving U.S. grantors and beneficiaries; and executing charitable planning strategies to meet philanthropic goals in a tax-efficient manner. Renat has written many widely-cited articles on several important tax and estate planning subjects that affect his clients, including the trust decanting technique.

Renat helps clients achieve their most important estate planning goals and resolve their most complicated tax issues. His clients include private equity and hedge fund principals, business owners, government officials, sports team owners, high net worth foreign nationals, and beneficiaries of wealth legacies.

Renat is a Fellow of The American College of Trust and Estate Counsel and is a member of the Boston Probate and Estate Planning Forum, the Society of Trust and Estate Practitioners (STEP), and the Individual Tax and Private Client Committee of the International Bar Association.

Representative Engagements

- Designed creative solutions for modifying the terms of existing trusts, including trust decanting, out-of-court settlement agreements and court reformations.
- Implemented gifts of carried interests in private equity funds at highly favorable valuations.
- Established family office investment structure for ultra-high net worth client designed to pool assets of multiple entities.
- Helped foreign national with U.S. family members to restructure several existing foreign trusts and implement new tax-efficient U.S. estate planning vehicles.
- Worked with members of large multi-generational family to build and transfer wealth using private family investment funds.
- Regularly implement GRATs, QPRTs, sales to grantor trusts, split purchase trusts and other tax-favored techniques.
- Obtained IRS ruling allowing a client to make substantial donation to private foundation using unique asset.
- Established “friend-of” organizations supporting charities in Asia and the Americas.

- Represented affiliate of Community Rowing, Inc., the nation's premier non-profit rowing club, in obtaining tax exemption.

Publications and Presentations

Mr. Lumpau has presented at many wealth management and tax conferences in the United States and internationally.

- "Tax Reporting Tips and Traps," presenter, MCLE's Annual Estate Planning Conference, April 2024
- "Estate Planning in a High Interest Rate and Volatile Market Environment," panelist, 24th Annual Estate Planning Conference 2023, April 28, 2023
- "Understanding and Using Trusts," speaker, MCLE New England, February 2022
- "Trusts and Continental law: is this marriage possible?," speaker, International Association of Young Lawyers, Geneva, November 2019
- "Trusts & Taxes – Overview of Key Federal and State Tax Issues Affecting Trusts," moderator and speaker, Boston Bar Association, June 2019
- "Limitations on Lobbying and Political Activities," chapter co-author, *Massachusetts Nonprofit Organizations, MCLE New England*, June 2013, September 2018 and 2020
- "Ethical Issues in Trusts & Estates Practice," moderator, Boston Bar Association, June 2018
- "Changing Trust Situs—When Does it Make Sense?," panelist, New England Estate Planning Conference, March 2018
- "Practical Approaches to Cross-Border Inheritance," panelist, IBA Private Client Conference, London, March 2018
- "Common-Law Decanting of Trusts: Lessons From Massachusetts," co-author, *Estate Planning Journal*
- "The Uniform Trust Decanting Act," co-author, *Trusts & Estates*
- "Elkins: A Double-Edged Sword?," co-author, *Trusts & Estates*
- "Basic Estate Planning Documents: Revocable Trusts," speaker, Boston Bar Association Practice Fundamentals series
- "How Will You Unbundle Your Fiduciary Fees? Examining the Final Regulations on the 2% Miscellaneous Itemized Deductions Floor," co-presenter, Trusts & Estates online webinar
- "Deductibility of Trust and Estate Expenses," co-author, *Trusts & Estates Magazine*
- "Decanting Without a Statute: The Lessons of Kraft," co-author, *Trusts & Estates Magazine*
- "Wildly Successful GRATs," co-author, *Financial Advisor Magazine*

Professional and Community Involvement

- Board member of CampLauncher, Inc., a nonprofit working with children with high-cognitive autism spectrum diagnoses (ASD)

- Board and Finance Committee Member, Cambridge Friends School, a Quaker pre-K to 8 school located in Cambridge, Massachusetts

- Former Reporter, Subcommittee to Review the Uniform Trust Decanting Act for Enactment in Massachusetts

- Former Co-Chair, CLE committee, Trusts & Estates Section of the Boston Bar Association

- Renat has testified before the Massachusetts Joint Committee on the Judiciary in support of the Uniform Trust Decanting Act on behalf of the Boston Bar Association

Recognition

- *Chambers High Net Worth* (2021-2023)

- *Massachusetts Super Lawyers*

- Fellow of The American College of Trust and Estate Counsel