

Jessica L. Lambert

Counsel

T +1 (617) 248-5223 | jlambert@choate.com



Jessica Lambert, counsel in Choate's Wealth Management Group, provides comprehensive and personalized estate planning advice to high net worth individuals and families, with an emphasis on sophisticated wealth transfer strategies to minimize estate, gift and generation skipping transfer taxes.

EDUCATION

Boston College Law School
JD, 2008, *magna cum laude*
Articles Editor, *Boston College Law Review*

University of Rochester
BA, 2002, *cum laude*

PRACTICE FOCUS

Wealth Management

Counsels multiple generations of domestic and international families on all aspects of wealth management, including development and implementation of estate planning strategies designed to minimize taxes and preserve family wealth.

Estate Planning

Assists individuals and families in matters ranging from basic estate planning (wills, revocable trusts, durable powers of attorney and health care proxies) to sophisticated strategies for lifetime asset transfers, including grantor retained annuity trusts (GRATs), family limited partnerships, income tax advantaged grantor trusts and qualified personal residence trusts (QPRTs).

Charitable Planning

Advises individuals in making tax-efficient gifts to charity, including gifts of retirement assets and qualified appreciated stock and establishment of private family foundations.

Tax-Exempt Organizations

Represents private foundations in applying for and maintaining exempt status.

International Estate Planning

Assists with tax and estate planning for multiple generations of international families and trustees of offshore trusts.

REPRESENTATIVE ENGAGEMENTS

- Assisted with estate planning strategy by which client has transferred more than \$17 million to children free of gift tax through grantor retained annuity trusts.
- Advises trustees, family office, and multiple generations of internationally-based family members in all matters relating to estate planning and administration of trusts totaling in excess of \$4 billion.

ADMISSIONS

Massachusetts

PRACTICE AREAS

Wealth Management

- Coordinated creation, funding, and successful application for tax exempt status for private operating foundation and ensuing purchase of large, ecologically-significant parcel of land to be held for conservation purposes.
- Drafted U.S. estate plan for non-U.S. citizen spouses to qualify transfer of U.S. real estate for unlimited federal and state estate tax marital deductions.
- Successfully reformed 145-year old charitable trust to enable funds to be used for more modern purposes.

PUBLICATIONS AND PRESENTATIONS

- “Revocable Trusts,” presenter, Boston Bar Association, February 4, 2015.
- “Overview and Initial Client Contact in an Estate Planning Matter,” presenter, MCLE, November 4, 2014.
- “Developing a Legal Framework for Resolving Disputes Between ‘Adoptive Parents’ of Frozen Embryos: A Comparison to Resolutions of Divorce Disputes Between Progenitors,” *author, Boston College Law Review*, 2008.