



Jennifer Ewing

PARTNER

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Jennifer Ewing advises high net worth individuals, families, corporate executives, and entrepreneurs on a wide range of trusts and estates matters. She has experience with sophisticated estate planning, trust administration, and estate settlement and works with clients to create tax-efficient estate plans and deploy techniques to aid the accumulation, preservation, and transfer of wealth.

In addition, Jennifer serves as a trustee of many family trusts and works with donors and beneficiaries across multiple generations. As a fiduciary, she works closely with clients to ensure that trusts are administered in a way that is tax-efficient and responsive to their priorities and goals.

Focus Areas
Choate Wealth

Recognition

- *Chambers High Net Worth* (2023-2025)
- *Best Lawyers in America* (2018-2026)
- *Massachusetts Lawyers Weekly: Go To Lawyer – Trusts & Estates* (2021)

Representative Engagements

- Handled complex gift tax and GST tax reconciliation through the preparation of historical gift tax returns and the related division of trusts.
- Regularly implements GRATs, sales to intentionally defective grantor trusts and other tax-leveraged techniques involving irrevocable trusts.
- Works with multi-generational families (both wealth creators and beneficiaries) to coordinate effective transfers of wealth and foster educational understanding of long-term financial goals.
- Helps clients in private equity industry transfer carried interests and other business interests to trusts for descendants.
- Regularly serves as trustee and valued family advisor for clients during lifetime and after death for irrevocable trusts and shared investment vehicles.

Publications and Presentations

- “Ethics of Family Dynamics in Estate Planning,” presenter, MCLE presentation, June 2018

Education & Credentials

- Harvard Law School, JD (2006) *cum laude*
- Princeton University, BA (2003) *summa cum laude*

Admissions

- Massachusetts