



Renat V. Lumpau

PARTNER

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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.

Focus Areas
Choate Wealth

Admissions

- Massachusetts

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.

Professional & Community Involvement

- Board member of CampLauncher, Inc., a nonprofit working with children with high-cognitive autism spectrum diagnoses (ASD)
- Board and Finance committee member of the Cambridge Friends School, a Quaker pre-K to 8 school located in Cambridge, Massachusetts
- Former reporter of a Subcommittee to Review the Uniform Trust Decanting Act for Enactment in Massachusetts
- Former co-chair of the 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