Jennifer Z. Flanagan

Partner

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Overview

Clients appreciate that Jennifer provides comprehensive and highly personalized plans that minimize estate taxes and effectively carry out the clients' wishes for passing on their legacy. Jennifer looks at each client's family and personal situation, listens carefully to their goals, concerns, and wishes, and structures a plan that meets their unique needs. With over 25 years of experience working for a diverse group of clients, Jen has seen many different types of families, many of whom have complex family situations. Jen loves helping clients carry out their philanthropic wishes, both through lifetime gifting and in their estate plan.

Jennifer advises clients on sophisticated planning techniques such as GRATs, SLATs, ILITs, QPRTs, charitable trusts, asset protection planning, and other types of gift trusts. She frequently works with clients who have significant wealth in retirement plans to construct a plan that is tax efficient, while still meeting their family legacy goals, especially important in the post-SECURE Act world.

Jen's practice has evolved over the years to include advising clients with cross-border issues. She counsels such clients on estate planning, gifting, and taxation from the U.S. perspective, including pre-immigration planning, often collaborating with attorneys and other advisors from foreign countries to develop a comprehensive, tax-efficient plan. Jennifer also works with clients on estate settlements involving foreign assets, including preparing estate tax returns, requesting transfer certificates, and ensuring foreign tax reporting compliance.

Client matters can be relatively simple or complex. In all cases, Jen strives

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Education

Boston College School of Law JD (1992)

Boston University School of Law LLM in Taxation (1995)

Advanced Certificate in Cross-Border Estates from STEP

College of the Holy Cross BA (1988)

Bar Admissions

Massachusetts

New Hampshire

Related Services

Estate Planning

Probate and Trust Administration

Tax

Trusts and Estates

to break down complex legal and tax concepts so that they are clear and meaningful to those she is advising.

Jen concentrates her practice in all areas of trusts and estates law for a diverse client base, including:

- estate planning
- estate administration
- trust administration
- tax planning
- fiduciary income, estate, and gift tax preparation
- fiduciary advising
- prenuptial agreements

Experience

- Collaborated with German counsel to prepare a comprehensive estate plan for dual citizens of US and Germany with emphasis on probate avoidance and minimization of estate and income tax in both countries
- Assisted owner of a closely held business with transferring business interests in a tax efficient manner to child involved with business while ensuring equitable treatment of all children in estate plan
- Advised couple with a blended family on best structure for passing on assets to “his, hers, and our” children while ensuring the care and comfort of the surviving spouse
- Worked collaboratively with co-counsel to structure a charitable gift trust for purpose of funding annual scholarships after death
- Represented personal representatives of estate of decedent with assets in US and another foreign country to settle estate, coordinate allocation of estate and inheritance and income taxes, and distribute estate among beneficiaries in various countries
- Worked with married couple to create and fund spousal lifetime access trusts (SLATs) to take advantage of high current federal estate tax exemption

- Worked with client to create a grantor retained annuity trust and fund the same with closely held business interests expected to highly appreciate

Affiliations

- Girls' LEAP, Board of Directors
- Professional Advisor Council, Greater Worcester Community Foundation
- Massachusetts Bar Association, Probate Section Council Chair
- Boston Estate Planning Council
- Boston Probate and Estate Planning Forum

Awards & Recognitions

- Fellow of the American College of Trust and Estate Counsel
- Accredited Estate Planner (AEP®)
- Member of STEP, Society of Trust and Estate Practitioners (TEP)
- Community Foundation for Metrowest, Member of Professional Advisors Leadership Council

Articles & Speaking Engagements

- "Federal Income Taxation of Simple and Complex Trusts MCLE Basics," MCLE New England (November 19, 2025)
- "Doesn't Anyone Stay in One Place Anymore," Boston Estate Planning Council roundtable (October 18, 2025)
- "Understanding & Using Trusts," MCLE New England (September 28, 2025)
- "How to Avoid Probate," MCLE New England (June 10, 2025)
- "Probate Practice: Comprehensive guide for administering an estate," MCLE New England (May 13, 2025)
- "Estate Planning is Especially Important for Later in Life Marriages," *Fifty Plus Advocate*, January 4, 2025

- "Federal Income Taxation of Simple and Complex Trusts," MCLE Basics Plus! program, November 20, 2024
- Member of working group established to make technical corrections to the MUPC and MUTC
- "Probate Basics: Taxation of Estates," MCLE 2022, 2023, 2024
- "The Art and Science of Stacking Trusts," MCLE 2024
- "Massachusetts Estate Tax Law Update," *On Air with Mirick O'Connell* legal podcast (November 22, 2023)
- "Valuation Considerations in Estate & Gift Tax Planning," MCLE 2023
- "Form 1041 Preparation Boot Camp," MA Association of Accountants, 2023
- "Income Taxation of Estates and Trusts," MCLE 2022-2024
- "Avoiding Probate and Common Traps," MBA Probate Conference 2023
- New England Update – Massachusetts, ACTEC New England Fall Meeting 2022
- "First Look at Retirement Distributions under SECURE Act" MCLE 2020