



# Amy R. Lonergan

## Partner

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## Overview

Amy Lonergan serves as the Business Unit Leader for the Private Client Department, and assists individuals and families in all aspects of estate and transfer tax planning. Her practice focuses on developing complex plans that incorporate sophisticated strategies to transfer wealth to the next generation in a manner consistent with the client's legacy and intentions, while also minimizing taxes. She is particularly skilled at advising business owners, entrepreneurs, real estate developers and principals of private equity and hedge funds in all aspects of estate planning and wealth transfer strategies. Amy regularly serves as a professional trustee of private trusts, counsels individuals and financial institutions regarding probate and trust administration issues, and advises on all matters related to probate, estate settlement and fiduciary litigation. Amy also assists tax-exempt and charitable organizations regarding formation, obtaining tax-exempt status, reporting and operational requirements. Amy has extensive experience in all aspects of complex estate planning, including:

- Gift, estate and generation-skipping transfer tax planning
- Asset protection planning for clients and their family members
- Limited liability companies and partnerships
- Grantor retained annuity trusts (GRATs)
- Qualified personal residence trusts (QPRTs)
- Installment sales to grantor trusts
- Structuring asset transfers to maximize valuation discounts
- Life insurance trusts
- Charitable remainder trusts
- Private foundations, public charities
- Modifying irrevocable trusts through judicial proceedings and nonjudicial settlement agreements

Amy is actively involved in the community and legal industry. She has held several leadership positions with the Boston Estate Planning Council and the Trusts & Estates Section of the Boston Bar Association. Amy is also a member of the firm's Executive Board.

## Education and Credentials

### Education

Suffolk University Law School, J.D., *cum laude*, 2006

Baruch College, B.B.A., *cum laude*, 2003

## Practices & Industries

[Family Office](#)

[Fiduciary and Probate Litigation](#)

[International Trust & Estates](#)

[Private Client](#)

[Tax Exempt Organizations & Charitable Giving](#)

[Trust & Estates](#)

[Trust Services and Fiduciary Compliance](#)

## Admissions

Commonwealth of Massachusetts

State of New Hampshire

## Affiliations

Boston Estate Planning Council, Board of Directors, 2016-2019; Vice Chair of Leadership Development Committee, 2019-2020; Chair of Sponsorship Committee, 2016-2017; Vice Chair of Sponsorship Committee, 2015-2016; Gala Committee, 2013-2014; Vice Chair of Women's Initiative Committee, 2012-2013

The Boston Foundation, Professional Advisors Committee, 2016-2020; Professional Advisors Network, 2011-2013

Boston Bar Association, Trusts & Estates Section, Co-Chair of Communications Committee, 2014-2015; Co-Chair of Tax Law Updates Committee, 2012-2014

Women's Bar Association, Co-Chair of New Lawyer's Committee, 2010-2012

Trusts and Estates Consortium

Boston Probate and Estate Planning Forum

## Recognition and Community

*No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. [See Awards Methodology.](#)*

## Recognitions

Chosen for inclusion in list of Top Lawyers for Trusts and Estates by *Boston Magazine* (Metro Corp.), 2021-2022

Chosen for inclusion in [Chambers HNW Guide](#) (Chambers & Partners) of recognized practitioners for Private Wealth in Massachusetts, 2021-2024

Chosen for inclusion in [The Best Lawyers in America](#) (Woodward/White, Inc.), Trusts and Estates, 2021-2025

Selected to the list of Massachusetts Women's Edition [Super Lawyers Rising Stars](#), (Thomson Reuters), Estate Planning and Probate, 2017

Selected to the list of Massachusetts [Super Lawyers Rising Stars](#), (Thomson Reuters), Estate Planning and Probate, 2012-2016

## Community Involvement

Malden Catholic High School, Board of Trustees, 2018-Present

## Insights

Corporate Transparency Act Reinstated (again)

February 20, 2025

Despite SCOTUS Lifting Injunction, Corporate Transparency Act Reporting Remains Suspended

Day Pitney Alert, January 28, 2025

Corporate Transparency Act Injunction Reinstated

Day Pitney Alert, December 30, 2024

CTA Injunction Lifted: Filing Deadlines Extended

Day Pitney Alert, December 24, 2024

Corporate Transparency Act Enjoined

Day Pitney Alert, December 9, 2024

Private Clients and the New Corporate Transparency Act: Is Your LLC Required to File by January 1, 2025?

November 22, 2024

FinCEN Imposes CTA Reporting on Certain Dissolved Entities

July 12, 2024

Estate Planning and the Corporate Transparency Act

May 2024

Corporate Transparency – Where Are We Now?

April 23, 2024

UPDATED: Massachusetts Legislature Passes Wide- Ranging Tax Bill Impacting Estate and Income Taxes

September 29, 2023

Massachusetts Appeals Court Rules That Interest in an Irrevocable Trust Is a Marital Asset

September 14, 2023

Massachusetts Voters Approve the 'Millionaires Tax'

November 11, 2022

Wills for Veterans

November 8, 2018

COVID-19: Massachusetts Approves Temporary Remote Notarization

May 7, 2020

Investing in Art

October 17, 2018

Digital assets have more value than we think

March 9, 2017

What is Reasonable? Determining Fiduciary Fees in Massachusetts

April 28, 2016

## News

Chambers High Net Worth Recognizes 18 Day Pitney Attorneys for Private Wealth Law

July 18, 2024

Day Pitney Announces New Leadership Appointments

April 2, 2024

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law

July 20, 2023

Gregory A. Hayes Named Managing Partner of Day Pitney

April 3, 2023

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law

July 22, 2022

Chambers High Net Worth Recognizes 20 Attorneys for Private Wealth Law

July 26, 2021

Amy Lonergan Receives Boston Estate Planning Council President's Award

May 22, 2019

Day Pitney Congratulates Our New Partners

February 14, 2018

Amy R. Lonergan

January 2, 2018

Day Pitney Promotes Two Partners

January 2, 2018

Day Pitney's Boston Office Participates in "Wills for Our Veterans" Pro Bono Program

November 9, 2017

87 Day Pitney Lawyers Named to 2016 Super Lawyers List

November 10, 2016

91 Day Pitney Lawyers Named to 2015 Super Lawyers List

October 30, 2015

## In The Media

Day Pitney Announces New Leadership Appointments

CityBiz, April 2, 2024

Day Pitney Announces Leadership Changes

Law360 Pulse, April 2, 2024

"Estate Planning: MCLE: BasicsPlus!," Massachusetts Continuing Legal Education New England Chapter

May 22, 2023

New Leadership Announced at Day Pitney

New Jersey Law Journal, April 4, 2023

Boston Magazine's Top Lawyers of 2022

Boston magazine , November 29, 2022

Boston Magazine's Top Lawyers of 2021

Boston Magazine, November 23, 2021

COVID-19 & Election Year Wealth Transfer Strategies

October 21, 2020

COVID-19 & Election Year Wealth Transfer Strategies

Family Wealth Alliance, May 8, 2020

52nd Annual Heckerling Institute Recap

February 28, 2018

Protecting Digital Assets

December 14, 2017

Estate and Gift Tax Marital Deductions

November 28, 2017

Wills for Our Veterans

November 9, 2017

Women Investors Forum: Portfolio Strategy Panel

October 4, 2017

Planning For and Administrating Estates With Unique Assets

December 7, 2016

Amy Lonergan to Make Introductory Remarks at BEPC's September Educational Seminar

September 16, 2015

Speaker, Business Succession Planning, Estate Planning: MCLE BasicsPlus, Boston, Mass., April 29, 2014

April 29, 2014

Presenter, A Practical Guide to Post-Mortem Administration, Boston Bar Association, Boston, Mass., Feb. 12, 2013

February 12, 2013

Presenter, Federal Tax Law Updates, Boston Bar Association Trusts & Estates Year in Review, Boston, Mass., June 13, 2012

June 13, 2012

Presenter, Building Flexibility into Your Estate Plan: The Next Best Thing to a Crystal Ball, The Boston Foundation, Boston, Mass., April 4, 2012

April 4, 2012

Speaker, A Practical Guide to Post-Mortem Administration, Boston Bar Association, Boston, Mass., Feb. 14, 2012

February 14, 2012

Presenter, Federal Tax Law Updates, Boston Bar Association Trusts & Estates Year in Review, June 15, 2011

June 15, 2011

<https://www.daypitney.com/admin/core/recorddetail.aspx?object=InTheMedia&id=7661#detailassocSpeaker>, 2010 Estate Administration -- A Year Like No Other, Boston Bar Association, Boston, Mass., Feb. 18, 2011

February 18, 2011

Author, IRS Issues Rulings to Clarify Tax on Sale or Surrender of Life Insurance Policies, Boston Bar Association Newsletter, Trusts & Estates Section, Winter 2010

Boston Bar Association Newsletter, January 1, 2010