Amy R. Lonergan

Partner

Boston, MA | (617) 345-4613

alonergan@daypitney.com

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 and is a Fellow of the American College of Trust and Estate Counsel (ACTEC).

Practices & Industries

Family Office

International Trust & Estates

Private Client

Tax Exempt Organizations & Charitable Giving

Trust & Estates

Trust Services and Fiduciary Compliance

Education and Credentials

Education

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

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

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

American College of Trust and Estate Counsel (ACTEC)

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, 2021-2025

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Trusts and Estates, 2021-2026

Selected to the list of Massachusetts Women's Edition *Super Lawyers*® *Rising Stars*, Estate Planning and Probate, 2017

Selected to the list of Massachusetts *Super Lawyers*® *Rising Stars*, Estate Planning and Probate, 2012-2016

Community Involvement

Malden Catholic High School, Board of Trustees, 2018-Present, Vice Chair 2025-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

Day Pitney's Chambers High Net Worth Recognition Climbs to 22 Attorneys in 2025 Edition
July 24, 2025

Day Pitney Boston Partner Amy Lonergan Elected as an ACTEC Fellow
Day Pitney Press Release, April 11, 2025

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