MIRICK O'CONNELL

ATTORNEYS AT LAW

ATTORNEY BIOGRAPHY

Jennifer Z. Flanagan
Partner

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Practice Groups and Specialty Areas
Trusts and Estates
Estate Planning
Probate and Trust Administration
Business
Tax

Jennifer is a Partner in the Firm's Trusts and Estates Group. She concentrates her practice in all areas of trusts and estates law for a diverse client base, including estate planning, estate administration, trust administration, taxation, and fiduciary advising. She works closely with clients to provide them comprehensive and highly personalized plans that minimize taxes and effectively carry out the clients' wishes for passing on their legacy. She also assists clients with carrying out their philanthropic goals, providing for family members with special needs, and helping them preserve their assets, including the preparation of prenuptial agreements.

In addition to advising clients on purely domestic estate planning, Jennifer frequently works with individuals who have international planning 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 settlement involving foreign assets, including preparing estate tax returns, requesting transfer certificates, and ensuring foreign tax reporting compliance.

Publications/Presentations

- "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
- "Taxation Relating to Estates," Probate Practice: MCLE Basics Plus! program, May 8, 2024
- "Massachusetts Estate Tax Law Update," *On Air with Mirick O'Connell* legal podcast (November 22, 2023)

Education
LLM in Taxation, Boston University School of Law (1995)
J.D., Boston College Law School (1992)
B.A., College of the Holy Cross (1988)
Advanced Certificate in Cross-Border Estates from STEP

Bar and Court Admissions
Massachusetts
New Hampshire

Professional/Community Affiliations
Massachusetts Bar Association, Probate Section Council chair
American College of Trust and Estate Counsel, Fellow
Boston Bar Association
Boston Estate Planning Council
Society of Trust and Estate Practitioners (STEP)
American College of Trust and Estate Counsel, Fellow
Professional Advisors Leadership Council- Community Foundation for Metrowest
Accredited Estate Planner (AEP®)