Marion Hancock Fish

Partner

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Marion Hancock Fish is a partner in the Trusts & Estates, Family Business Succession Planning, Elder Law & Special Needs, Tax and Corporate Practices. She focuses her practice on representing clients in matters involving estate planning and elder law & special needs administration, transfer-of-wealth tax issues, family business planning and succession, asset preservation, guardianships, charitable giving and not-for-profit law. Ms. Fish works with clients to develop comprehensive plans, and manages the implementation of these plans for effective and efficient estate and trust funding and administration, using a team approach to address all aspects of estate and tax planning, and administration.

Having worked with numerous family business owners, Ms. Fish has a significant level of experience developing plans for successful business transition to minimize transfer tax costs and to position businesses for continued success. She also partners with other professionals, including accountants, financial planners, corporate trustees and business valuation experts, both locally and nationally. Ms. Fish works with those professionals to address matters such as business valuation; retirement planning; life insurance; estate, gift and income tax planning; and tax audit matters.

PRACTICE AREAS

- Trusts & Estates
- Family Business Succession Planning
- Elder Law & Special Needs
- Tax
- Corporate

REPRESENTATIVE MATTERS

- Assisted the founder of a rapidly-expanding national company to protect assets and transfer wealth with minimal tax costs employing techniques such as multiple grantor-retained annuity trusts, the formation of a family-owned limited liability company, and generation-skipping transfer trusts, including Delaware trust planning.
- Implemented plans for a family business owner to transfer holdings to the next generation, utilizing the recently increased federal gift tax exemption and favorable expert valuation of a family-owned business. Ms. Fish continues to advise the owners on the new management structure, positioning the business for continued success.
- Provided guidance to a regional charitable organization relating to the management of a $50 million bequest, including the formation of new related entities and the development of comprehensive policies for ongoing stewardship of the funds received.
- Successfully resolved several estate and gift tax audits involving various multimillion-dollar family-owned businesses in a variety of industries such as energy, commercial real estate, and construction.

- Represented the outside member of a family business to maximize the client's interest relating to the settlement of the deceased parents' estates (valued in excess of $25 million).

RECOGNITIONS AND HONORS

- Rated, AV Preeminent, Martindale-Hubbell
- Selected, New York - Upstate, Super Lawyers (2008 - 2014)
- Recipient, The Spirit of Mary Harriman Community Leadership Award, The Junior League of Syracuse (2013)
- Recipient, Woman Who Mean Business Award, The American Red Cross (2011)

PROFESSIONAL AND COMMUNITY ACTIVITIES

- Chair Elect, New York State Bar Association, Trusts & Estates Section (5,000+ members)
- Chair, Visiting Nurses Association Foundation of CNY, Inc.
- Fellow and Board of Directors Member, New York State Bar Foundation, Inc.
- Member, Estate Planning Council of Central New York, Inc.
- Member, Syracuse University College, Thursday Morning Roundtable
- Member, Onondaga Citizens League
- Member, Stone Quarry Hill Art Park, Board of Directors
- Former Chair, Grants Committee Board Member, John Ben Snow Foundation, Inc.
- Former Chair, New York State Bar Association, Committee on Attorney Professionalism
- Former Board of Governors Member, The Century Club, Syracuse
- Former Member, New York State Bar Association, 2012 Task Force on Non-Lawyer Ownership of Law Firms
- Former Adjunct Professor, Syracuse University College of Law and University College
- Past President, Onondaga County Bar Association
- Past Chair, Central New York Community Foundation, Inc.
- Past Chair, SUNY College of Environmental Science and Forestry Foundation, Inc.
- Past Chair, Visiting Nurse Association of Central New York, Inc.

SPEAKING ENGAGEMENTS

- Onondaga County Bar Association, "The NEW New York Estate Tax Laws" (August 2014)
- Second Annual Advisors to Small Business Symposium (June 2014)
- NYSBA, "Basic Lessons on Ethics and Civility" (April 2014)
- Onondaga County Bar Association, "Estate Planning: All Family Wills Aren't Created Equal" (March 2014)
- New York State Bar Association 2014 Annual Meeting, "Professionalism and Modern Law Practice: Views from the Bench and Bar" (January 2014)
- New York State Bar Association, "Update 2013" (November 2013)
- BCG/BHL Learning Series Presents: "Overcoming the Challenges - Planning for Women Business Owners and Financial Decision-Makers" (September 2013)
- Hancock Estabrook's Estate & Business Succession Planning Seminar (April 2013)
- Estate Planning Council of CNY, "Private Foundations vs. Donor Advised Funds - When to Use Which" (March 2012)
- New York State Bar Association, "Technology in Your Practice: Trends, Tools and Ethics Rules" Program Chair (January 2012)
- New York State Bar Association, "Engagement Letters (billing practices)" Roundtable Moderator (Fall 2011)
- Hancock Estabrook Higher Education Conference, "Bricks, Mortar and Money: Development in the Higher Education Setting" (Spring 2011)

- Catholic Diocese of Syracuse Business Managers, "Your Gaming Operations: Don't Leave it to Chance" (Spring 2011)
- Onondaga County Bar Association, Century Club of Syracuse, Alliance Bank Wealth Management Team, "The New Estate and Gift Tax Laws Under the 2010 Tax Relief Act: Don't Blink" (Spring and Summer 2011)
- New York State Bar Association, "Dealing with Your Client's Retirement Assets" (2009)
- New York State Bar Association, "Guardian ad Litem Training" (2009)

PRESS AND PUBLICATIONS

- "How Federal & Estate Tax Laws Have Been Impacted by Recent Legislation", WCNY's Financial Fitness TV, June 2014
- "Same Sex Marriage and Estate Planning Issues", WCNY's Financial Fitness TV, November 2013
- "Hancock Estabrook Formalizes Its Family-Business Succession-Planning Practice", *Central New York Business Journal,* October 2013
- "Federal Gift and Estate Tax Law Update", *Hancock Estabrook Newsletter*, October 2013
- "Wills, Trusts & Powers of Attorney", WCNY's Financial Fitness TV, July 2013
- "Your Business and Your Family: 2012 Opportunities", *Hancock Estabrook Newsletter*, May 2012
- "Planning for the Unplanned", *Today's CNY Woman,* April 2011

EDUCATION

- Syracuse University College of Law, J.D., 1980
- Wesleyan University, B.A., *magna cum laude*, 1974

ADMISSIONS

- New York
- United States District Court (NDNY)