Marion Hancock Fish

Partner

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Marion Hancock Fish is a partner in the Trusts & Estates, Family Business Succession Planning, Tax, Corporate and Elder Law & Special Needs Practices. She focuses her practice on representing clients in matters involving estate planning, transfer-of-wealth tax issues, family business planning and succession, charitable giving, not-for-profit law and elder law and special needs administration. 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
- Nonprofit Governance & Tax-Exempt Organizations

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 (2008-2017)
- Recipient, Distinguished Pro Bono Service Award, The Volunteer Lawyers Project of Onondaga County (2015)
- 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

- 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
- Member, John Ben Snow Foundation, Inc., Board of Directors
- Past Chair, New York State Bar Association, Trusts & Estates Section
- Past Chair, New York State Bar Association, Committee on Attorney Professionalism
- Past Member, New York State Bar Association, 2012 Task Force on Non-Lawyer Ownership of Law Firms
- 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.
- Past Board of Governors Member, The Century Club, Syracuse
- Former Adjunct Professor, Syracuse University College of Law and University College

SPEAKING ENGAGEMENTS

- Syracuse Annual Tax Conference and Accounting & Auditing Update (November 2017)
- Hancock Estabrook Fifth Annual Advisors to Small Business Symposium (June 2017)
- New York Family Business Center, "Family Business Forward Spring 2017 Conference" (May 2017)
- NYSSCPA Syracuse Annual Tax Conference and Accounting & Auditing Update, "Estate Tax Update" (December 2016)
- NYSBA Update 2016, "Trusts & Estates Law" (October 2016)
- Hancock Estabrook Ithaca Seminar Series, "Business Planning Ownership & Best Practices" (October 2016)
- Hancock Estabrook's Fourth Annual Advisors to Small Business Symposium (June 2016)
- NYSBA Trusts & Estates Law Section Fall Meeting (October 2015)
- 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

- "Talking With Clients About Philanthropy", New York Law Journal, January 2016
- "Snowbirds Beware: The Ins and Outs of Nonresident Income and Estate Tax", *New York Law Journal*, August 2015
- "A Message from the Chair", Trusts and Estates Law Section Newsletter, Summer 2015
- "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*, 1976

ADMISSIONS

- New York
- United States District Court (NDNY)