



Thomas E. Peckham

Partner

tom.peckham@bingham.com

T +1.617.951.8954 F +1.617.345.5094 [Boston](#)

Tom Peckham heads the Estate Planning Group. His practice is concentrated in the areas of sophisticated estate planning for high net-worth individuals, estate and trust administration, and related tax and business planning.

Tom has more than 35 years of experience in estate planning. He is an innovator in the use of legal strategies to benefit his clients involving family limited liability companies, grantor-retained annuity trusts, qualified personal residence trusts, and installment sales to "defective" grantor trusts.

He has lectured on numerous topics related to estate planning for the American College of Trust and Estate Counsel, the Federal Tax Institute, the ALI-ABA, the Massachusetts Bar Association, the Boston Bar Association, the Boston Estate Planning Council, and Massachusetts Continuing Legal Education. Since 2007, he has served as a lecturer in law for the Boston University School of Law Graduate Tax Program, teaching Advanced Estate Planning. He is currently serving as a Director of the Essex County Estate Planning Council.

REPRESENTATIVE MATTERS

- Over a period of five weeks, met with a new client who was a citizen of an eastern European country, but was subject to U.S. estate and gift tax laws; developed a structure for a plan resulting in eliminating payment of estate tax and creating potential for hundreds of millions of dollars to pass in trust for children, tax-free; met with client again to confirm details of plan; and drafted all required documents. This matter was especially time-sensitive because of the impending public offering by the client's company.
- Over a period of 15 years, worked with two generations of a family to design and implement a family foundation. A particularly satisfying part of this engagement has been the enhanced communication that developed between parents and children, and among siblings.
- Mediated or acted as facilitator in numerous family disputes as well as disputes between trustees and beneficiaries and among trust beneficiaries
- Designed a plan using a limited partnership to transfer a family vacation compound to children along with an income-producing office building to "endow" the vacation property
- Led a coordinated effort to develop a sophisticated tax plan, resolve an employment law and minority shareholder issue, and reorganize a client's closely held company while, at the same time, helping to bring closure to the client's stalled divorce negotiations
- Over the past fifteen years, designed and implemented numerous Grantor Retained Annuity Trusts (GRATs), resulting in the nearly tax-free transfer of hundreds of millions of dollars to children and trusts for children

PUBLICATIONS

- Co-author, "Notice 2001-10 Knocks Out P.S. 58: Taxation of Equity Split Dollar Still in Doubt," *Trusts & Estates* (March 2001)

RECENT SPEAKING ENGAGEMENTS

- Speaker, *2011 Year-End Tax Planning, Including Income, Estate and Gift Tax Issue*, Essex County Estate Planning Council Meeting, Lynnfield, Mass. (Dec. 7, 2011)
- Panelist, *How I Got to Where I Am*, Boston Estate Planning Council Mentoring Program, Boston (Jan. 19, 2011)

AWARDS AND HONORS

- *The Best Lawyers in America*, leading lawyer in Trusts and Estates Law (2008–2012)
- *Super Lawyers*, Massachusetts (2004–2012)

PROFESSIONAL MEMBERSHIPS

- Fellow, American College of Trust and Estate Counsel, member of Technology and Business Planning Committees and Chairman of the ACTEC Massachusetts State Committee
- Boston Bar Association
- Massachusetts Bar Association
- American Bar Association
- Boston Estate Planning Council
- Boston Probate and Estate Planning Forum
- Essex County Estate Planning Council

ADMISSIONS

- Admitted to practice in Massachusetts
- U.S. District Court, District of Massachusetts
- U.S. Supreme Court
- U.S. Tax Court
- U.S. Court of Appeals, First Circuit
- U.S. Court of Federal Claims

EDUCATION

- Boston University, Master of Laws (1976)
- Boston University School of Law, Juris Doctor (1972)
- Brown University, Artis Baccalaureate (1969)