Heather M. Roy

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Bio

Heather provides comprehensive counsel to individuals, families, and closely-held businesses, integrating family estate planning, income and estate tax strategies, succession planning, philanthropic objectives, and retirement planning needs. She educates her clients about various income and estate planning concepts and techniques to preserve wealth from one generation to the next, and assists her clients with philanthropic strategies that maximize their giving impact. Her expertise includes advising closely held business owners in creating an effective succession plan, ensuring that their legacy passes to their intended successor. Heather also has expertise in establishing and operating a family office, collaborating with a community of advisors to focus on growing and protecting wealth in support of the family's values and multi-generational goals. In addition, she represents a broad spectrum of non-profit organizations, and provides a range of services to probates, trusts, and fiduciaries.

Education

- L.L.M. in Taxation, University of Washington School of Law, 2000
- J.D., University of Washington School of Law, 1998
- B.A., Political Science, University of Washington, *Magna Cum Laude*, with Distinction, 1995

Bar/Court Admissions

- Admitted Washington, 1999
- Admitted Oregon, 1998 (inactive)

Professional & Civic Involvement

- Washington State Bar Association, *Member*, Real Property, Probate and Trust Section
- King County Bar Association, *Member*
- Seattle Estate Planning Council, *Member*
- Seattle Children's Hospital, *Legacy Council Member*
- National League of Young Men, *Board of Directors*
- National Charity League
- King County Superior Court, *Guardian ad Litem*

Honors, Awards & Special Recognition

- WSBA Pro Bono Publico Award
- Named Rising Star by Super Lawyers
- 5 Star Professional Award – Overall Satisfaction

Representative Matters

- Create sophisticated estate planning strategies for entrepreneurs and executives, business owners, and multi-generational families, including wills and trusts, powers of attorney, health care directives.
- Create and fund grantor retained annuity trusts (GRATs), and intentionally defective grantor trusts, including multigenerational and dynasty trusts involving generation-skipping transfer tax.
- Provide probate, estate and trust administration services, including the representation of fiduciaries, personal representatives, and trustees in estate and trust administration.
- Create and administer life insurance trusts.
- Advise business and family entities, including business formation and governance.
- Plan for business succession and tax planning, including shareholder agreements, operating agreements, voting trusts, and lifetime transfers.
- Create trusts and other entities to provide privacy related to real estate and property holdings, and to protect property located out of state.
- Advise on charitable planning, including formation of private foundations, gift annuities, charitable trusts, and donor advised funds.
- Represent family foundations in federal estate and income tax planning and compliance, and provide counsel regarding foundation governance, grant making, and education to ensure next generation involvement.
- Negotiate and oversee major gifts, working with charities and donors to structure major endowments, naming gifts, and operational gifts.
- Advise tax-exempt organizations on federal tax exemption, governance, endowment management, mergers, and joint ventures.
- Establish and operate family office structures and implement legacy plans.

Personal

Heather and her family are outdoor enthusiasts and enjoy hitting the slopes in the winter, and traveling as often as possible. When not skiing or traveling, Heather can be found cheering on her three kids at their various sporting events.