



Practice Areas

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

Education

- Syracuse University
College of Law, J.D., 1980
- Wesleyan University,
B.A., *magna cum laude*,
1976

Admissions

- New York
- U.S. District Court for the
Northern District of New
York

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.

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).

Professional Credentials

- 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

Honors & Recognitions

- Rated, AV Preeminent, Martindale-Hubbell
- Selected, New York – Upstate, *Super Lawyers* (2008-2019)
- 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)

Press & Publications

News

- Marion Hancock Fish Honored by the Onondaga County Bar Association
- Guest Column: Florida Residency

Publications

- Elder Law & Special Needs Alert: Changes to Medicaid – New York State Education and Health Budget Bill Creates a Home Care Look-Back Period for all Home Care Services
- Trusts & Estates and Tax Law Alert: Remote Witnessing
- Trusts & Estates and Tax Law Alert: Broader COVID-19 Tax Relief Announced
- Trusts & Estates Law Alert: SECURE Act – Retirement Planning Opportunities and

Pitfalls

- Nonprofit Law Alert: IRS Issues Interim Guidance Regarding New Excise Tax Imposed on Tax-Exempt Organizations for Excess Remuneration Paid to Covered Employees
- “Talking With Clients About Philanthropy,” New York Law Journal
- Snowbirds Beware: The Ins and Outs of Nonresident Income and Estate Tax, The New York Law Journal
- “Snowbirds Beware: The Ins and Outs of Nonresident Income and Estate Tax”, New York Law Journal
- “A Message from the Chair”, Trusts and Estates Law Section Newsletter
- May 2012 Hancock Estabrook Newsletter

Speaking Engagements

- Syracuse Annual Tax Conference and Accounting & Auditing Update
- Hancock Estabrook Sixth Annual Advisors to Small Business Symposium
- New York State Bar Association, “New York Not-For-Profit Organizations Practice Symposium: From Basics to Hot Topics”
- Hancock Estabrook Fifth Annual Advisors to Small Business Symposium
- NYSSCPA Syracuse Annual Tax Conference and Accounting & Auditing Update, “Estate Tax Update”
- New York State Bar Association Update 2016, “Trusts & Estates Law”
- Hancock Estabrook Ithaca Seminar Series, “Business Planning Ownership & Best Practices”
- New York State Bar Association, Trusts & Estates Law Section, Fall Meeting
- Hancock Estabrook Fourth Annual Advisors to Small Business Symposium
- Hancock Estabrook Third Annual Advisors to Small Business Symposium
- Central New York Community Foundation, “Influence Our Future: How 5% Can Make A Difference”
- Hancock Estabrook Second Annual Advisors to Small Business Symposium
- New York State Bar Association, “Basic Lessons on Ethics and Civility”
- New York State Bar Association, “Update 2013”