



Practice Areas

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

Education

- Syracuse University College of Law, J.D., *cum laude*, 2004
 - Articles Editor, *The Labor Lawyer*
- Le Moyne College, B.S., *magna cum laude*, 1999

Admissions

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

Mary C. King

PARTNER

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Mary C. King is a partner in the Trusts & Estates, Elder Law & Special Needs, and Family Business Succession Practices. She focuses her New York and Florida practices in the areas of estate planning, trust and estate administration, estate and gift taxation, elder law, guardianships, and special needs planning, entity formation, and buy/sell and cross-purchase agreements.

Ms. King's legal experience includes: preparation of Wills, Powers of Attorney, Health Care Proxies, Living Wills, Irrevocable Life Insurance Trusts, Medicaid Trusts, Revocable Trusts, Qualified Personal Residence Trusts, Charitable Remainder and Lead Trusts, and Supplemental Needs Trusts for disabled individuals; trust administration; estate administration for simple to complex taxable estates; negotiating settlements of family disputes; tax planning to minimize estate, gift, and other taxes; guardianships for minors and disabled individuals; counseling on asset protection, hospital discharge planning, home care planning, and Medicaid; entity formation for businesses; and buy/sell and cross-purchase agreements.

Representative Matters

- Handled a complex estate administration matter with primary probate in Florida and ancillary probate in New York, which required the facilitation of a short sale of real property, transfer of a closely held business interest, and the filing of a New York Estate Tax Return.
- Successfully petitioned Surrogate's Court for the resignation of a corporate Trustee of a multimillion-dollar supplemental needs trust and obtained judicial settlement of a corporate trustee's intermediate trust account.
- Developed a comprehensive estate plan for a high-net-worth client, which included the preparation of a charitable remainder annuity trust, an irrevocable life insurance trust, and a qualified personal residence trust.
- Assisted with an estate litigation settlement involving the surviving spouse's right to elective share.
- Involved in obtaining Surrogate's Court approval for the creation and funding of a multimillion-dollar first party supplemental needs trust, as a result of funds received from a personal injury settlement involving injuries sustained from severe birth trauma.
- Participated in a contested Article 17-A Guardianship of the Person for a disabled individual and was successful in having the initial primary petitioners appointed as

guardians by the Surrogate's Court.

- Drafted Settlement Preservation Trust for proceeds from a multimillion-dollar medical malpractice action for birth-related injury and obtained approval of Trust from the New York Medical Indemnification Fund ("MIF").
- Handled transfer of multimillion-dollar family business interests from one generation to the next, including formation of Limited Liability Companies, amending and restating Shareholder Agreement, drafting of Buy/Sell Agreement, stock powers, lease agreements, promissory notes, and consulting agreement.

Professional Credentials

- Member, Board of Regents, Le Moyne College
- Board Member, American Heart Association, Greater Syracuse Division
- Vice President and Board Member, Susan G. Komen for the Cure, CNY Affiliate
- Co-Chair, Onondaga County Bar Association Estates & Surrogate's Court Section
- Past President, Central New York Women's Bar Association
- Past Board of Directors, On Point for College
- Past Board of Directors, Transitional Living Services of Onondaga County, Inc.
- Past Vice-Chair of Human Resource Committee, Onondaga County Bar Association
- Past Board of Directors, Meals on Wheels
- Member, New York State Bar Association
- Member, Florida Bar Association
- Member, Central New York Estate Planning Council
- Member, Onondaga County Surrogate's Court Pro Bono Clinic
- Member, Onondaga County Volunteer Lawyers Project
- Member, Syracuse City Court Small Claims Arbitration Program

Honors & Recognitions

- Selected, New York – Upstate, *Super Lawyers* (2018-2020)

Press & Publications

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 Law Alert: SECURE Act – Retirement Planning Opportunities and Pitfalls](#)
- [Power Up Your Finances](#)

Speaking Engagements

- Webinar: Guidance for Business Owners: Addressing Changes Due to COVID-19
- Women in Investing: panel discussion & networking event
- Hancock Estabrook Sixth Annual Advisors to Small Business Symposium

- Estate Planning Seminar: The Basics
- Buranich Funeral Home, “Are Your Affairs in Order?”
- New York State Bar Association, Trusts & Estates Law Section, Fall Meeting
- Hancock Estabrook Third Annual Advisors to Small Business Symposium
- Institute for Caregivers, Legal Issues in Healthcare Planning – Part I
- Hancock Estabrook Second Annual Advisors to Small Business Symposium
- Estate & Long Term Care Planning Breakfast Club, “Hot Topics in Long-Term Care Planning: An Interactive Discussion”