MANAGING PARTNER

John F. Shoro

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OVERVIEW

John Shoro, Managing Partner and Private Client Practice Area Leader, is a highly-respected trust, estate, and tax lawyer, helping clients in Massachusetts, Connecticut and Florida with their sophisticated tax, administration and planning needs. He serves many of his trust and estate clients as a Personal Representative and trustee, frequently interacting one-on-one with beneficiaries, drafting documents, and handling investments and complex tax issues. His clients include business owners, professionals, executives and other high net worth individuals. He regularly handles matters involving:

- Business succession, exit and tax planning
- Individual income tax planning
- Complex gift planning
- Elder law and
- Trust and estate administration

John also handles tax matters related to the sale, acquisition and reorganization of businesses. While he often helps younger business people and their families, he has many clients approaching retirement age, as well as clients that he's gotten to know well as a result of being with the firm for over 35 years. John often quarterbacks client teams comprising other outside experts, such as accountants, insurance advisors and financial advisors. John states, "This team approach is useful in various situations, especially when we're helping the client figure out a succession or exit strategy."

Besides work

John is a golfer and an avid big baseball fan.

EXPERIENCE

A stockholder's sudden death raises several business and family issues

When the majority stockholder of a small, inherited family business died suddenly in his 50's, the client was faced with several difficult issues. "We had prepared the man's estate plan as well as his parents' plans, so we knew the business and the family well and recognized the different interests of all of the parties. One of our priorities was to keep this manufacturing business running while we were dealing with distribution of the estate to the non-working widow, the children and the siblings, who were stockholders but not involved in running the business." John also knew that the plan called for positioning the second-generation, Massachusetts-based business for sale. He worked closely with the client's accountant to put a strategy in place featuring key employees, with incentives for the employees to stay on. The business sold quickly, and the proceeds went to the estate. Trusts were created for the widow and children along with individual life insurance, and resources for the family were maximized.

Complex individual and corporate tax planning involving a charity

The client was a business person with real estate held by the business and leased to a non-profit charity. He wanted to reduce his estate and income tax burden and maintain cash flow. John helped the firm's client plan and create a charitable remainder trust funded with the real estate, getting it out of his estate for tax purposes and obtaining an income tax charitable deduction.

OTHER EXPERIENCE

Tax and wealth management

- Assisted business owners in developing and implementing tax efficient succession plans and exit strategies
- Together with personnel from trust department, tax preparation group and B&D Advisors, provides clients with sophisticated income, gift and estate tax planning and investment advice to maximize wealth and minimize taxes
- Aid multiple generations of client families in coordinating tax and wealth management strategies to benefit future generations

Estate planning and administration

- Advises older clients and their families regarding long-term care and benefits planning
- Serves as trustee of numerous trusts and as Personal Representative of various estates
- Administration of an 8-figure family trust that was previously handled by a large bank
- Administration of a $25M+ estate
- Designed and implemented a full estate plan for a high net worth couple changing their domicile to Florida

Business planning and counsel

- Works with B&D Advisors to provide integrated investment, financial planning and estate planning advice to clients regarding their personal assets and retirement accounts, including assuming responsibility for funding their revocable trusts to avoid probate and serving as their trustee
- Corporate executives to structure and implement plans to benefit both family members and philanthropic interests
- Physicians in connection with practice structure, estate planning and individual planning, including the creation and management of trusts
- Creates limited partnerships, limited liability companies and trusts for asset protection and wealth preservation purposes

AFFILIATIONS

- Fellow, American College of Trust and Estate Counsel
- Accredited Estate Planner®, National Association of Estate Planners & Councils (NAEPC)
- Corporator and Member of the Investment and Scholarship Committees, Greater Worcester Community Foundation

- Ad hoc committee of Supreme Judicial Court of Massachusetts, which studied and reported to the Court on trust reformations for tax purposes in Massachusetts
- Member, Law Firm Leadership Forum, Boston Bar Association
- Member, Massachusetts Bar Association Tax Section and Probate and Real Property Sections
- Member, Estate and Business Planning Council of Worcester County
- Member, Florida Bar Association Probate Section and Tax Sections
- Member, Women's Bar Association of Massachusetts

PREVIOUS

- President, Estate and Business Planning Council of Worcester County
- Chairperson, Tax Section Council, Massachusetts Bar Association

HONORS

- Go to Taxation Lawyer, *Massachusetts Lawyers Weekly* (2024, 2026)
- Named a Top Managing Partner, *Massachusetts Lawyers Weekly* (2025-2026)
- *Best Lawyers in America* "Lawyer of the Year" for Trusts and Estates (2020, 2022, 2024, 2026)
- *Best Lawyers in America,* 2025 Lawyer of the Year in Tax Law
- *Best Lawyers in America*, selected by his peers for inclusion in the fields of Trusts and Estates (since 2012), Elder Law (since 2022), Tax Law (since 2023) and Closely Held Companies and Family Businesses Law (2026)
- Massachusetts *Super Lawyers* since 2004 for Estate Planning & Probate

ARTICLES & TALKS

ARTICLES

- "Estate Planning Under President-Elect Trump," Massachusetts Society of CPAs, 2017
- "ViewPoint: GE Deal Proves 'Taxachusetts' Label is More Like the 'Myth of Massachusetts'," *Boston Business Journal*, 2016
- Contributing author to Aspatore Books' *Inside the Minds publications on Best Practices for Structuring Trusts and Estates* and *Family and Business Succession Planning Strategies*

TALKS

- Peace of Mind: The Best Gift of 2024, Worcester Polytechnic Institute, 2024
- Presented to executives of publicly-traded retailer on irrevocable trusts, selling a business or transferring a business to a child, and transferring wealth to future generations. 2021
- Presented to executives of publicly-traded retailer on irrevocable trusts, selling a business or transferring a business to a child, and transferring wealth to future generations. 2020

MEDIA MENTIONS

- "Big Mergers, Broken Trusts, and Life on Cape Cod," *New England Business Report*, WRKO AM 680 (2026)

BAR ADMISSIONS

- Massachusetts
- Florida
- Connecticut

EDUCATION

- LL.M., Taxation, Boston University School of Law
- J.D., Boston University School of Law; Editor-in-Chief, National College of Probate Judges and Boston University Probate Law Journal
- B.A., *cum laude*, Boston College