

## ATTORNEY BIOGRAPHY



### Janet W. Moore

Of Counsel

**Tel:** 508.929.1646 | **Fax:** 508.983.6281 | **Email:** jmoore@mirickoconnell.com

**Worcester Office:** 100 Front Street | Worcester | MA | 01608-1477

### Legal Administrative Assistant

Heather H. Rondeau

Tel: 508.929.1641 | Email: hrondeau@mirickoconnell.com

### Practice Groups and Specialty Areas

Trusts and Estates

Estate Planning

Probate Administration

### Education

JD, Boston College Law School (1980)

BA, *magna cum laude*, Phi Beta Kappa,  
University of Massachusetts at Amherst  
(1974)

### Bar and Court Admissions

Massachusetts

U.S. Court of Appeals for the First Circuit

### Professional/Community Affiliations

The American College of Trust and Estate  
Counsel, fellow and state chair

Estate and Business Planning Council of  
Worcester County, former president

Children's Friend, Inc., former Board of  
Directors

Greater Worcester Community Foundation,  
corporator and former director

Worcester State College Foundation, former  
trustee

American Bar Association, Real Property,  
Probate and Trust Law Section

Massachusetts Bar Association, Tax Law  
Section

Worcester County Bar Association

United Way of Central Massachusetts,  
Women's Initiative, member

ACCREDITED ESTATE PLANNER<sup>®</sup>

Janet has been with the firm since 1980 and is a partner in the Trusts and Estates Group. She focuses her practice in estate planning and estate and trust administration, including all areas of estate and gift tax planning, ranging from testamentary estate planning (including wills, trusts, durable powers of attorney, health care proxies and living wills) to sophisticated lifetime gifting techniques, such as irrevocable life insurance trusts, lifetime marital (QTIP) trusts, spousal lifetime access trusts (SLATs), charitable trusts, grantor retained annuity trusts (GRATs), intentionally defective grantor trusts, family limited liability companies, and qualified personal residence trusts (QPRTs). Janet also advises clients in prenuptial agreements, elder law and planning for special needs, guardianships and probate law, homestead declarations, charitable giving techniques, business succession planning, and asset protection planning. She also handles estate settlement and administration and trust administration and prepares gift tax returns, as well as estate tax returns and fiduciary income tax returns for estates and trusts. Janet is compassionate and easy to talk with and to understand, which contributes to her ability to work well with and relate to individuals and families, young and old.

Janet was included in the 2024 edition of *The Best Lawyers in America*<sup>®</sup> for Trusts and Estates. She has been recognized by *The Best Lawyers in America*<sup>®</sup> since 1995. Janet has been a fellow of the American College of Trust and Estate Counsel (ACTEC) since 1991 and is the current state chair for Massachusetts. Janet has been named one of Massachusetts "Super Lawyers" by *Boston* magazine and *Law & Politics* from 2006 to 2018, and in 2013 she was named as one of the "Top Women Attorneys in Massachusetts" by *Boston* magazine. Janet was also named *Best Lawyers*<sup>®</sup> Trusts and Estates "Lawyer of the Year" in Worcester, 2013 and 2016. Janet was also selected for the 2011 inaugural edition of Martindale-Hubbell Bar Register of Preeminent Women Lawyers. Janet has received an AV<sup>®</sup> Preeminent Peer Review Rating from *Martindale-Hubbell*, the highest rating available for legal ability and professional ethics.

### Representative Matters

- Prepared testamentary estate plans consisting of wills and revocable trusts, durable powers of attorneys, and health care proxies.
- Prepared and implemented irrevocable life insurance trusts and all types of irrevocable gifting trusts.
- Prepared and implemented sophisticated gifting strategies, including GRATs, installment sales to intentionally defective grantor trusts, and QPRTs.
- Administered complex estates, including the preparation of state and federal estate tax returns and fiduciary income tax returns.
- Prepared prenuptial agreements for high-net-worth clients or their children.
- Advised and prepared documents for clients regarding elder law and asset protection planning.

## ATTORNEY BIOGRAPHY – JANET W. MOORE

### Representative Matters (continued)

- Provided advice and prepared documents regarding special needs trusts for mentally challenged individuals and their families.
- Serves as trustee of various revocable and irrevocable trusts.

### Publications/Presentations

- “Publishing Clause” and “Ultimate Disposition,” in *Drafting Wills and Trusts in Massachusetts* (co-author)
- “Pour-Over Wills” and “Gifts to Children: Outright and in Trust,” in *A Practical Guide to Estate Planning in Massachusetts*, MCLE (co-author)
- “Drafting Simple Wills and Trust Clauses,” *Massachusetts Basic Practice Manual*, MCLE (co-author)
- “Publishing Clause” and “Ultimate Disposition,” in *Best Practices Series: Drafting Wills and Trusts-A Clause Primer*, MCLE (co-author)
- “Planning Your Estate: A Primer on Documents Everyone Should Have,” Worcester Regional Chamber of Commerce, March 2008, August 2008
- “Is Your Estate Planning in Good Health?” *Worcester Medicine* (Spring 1999)