LOEB & LOEB LLP

Mary Ann Mancini

Partner

Washington, DC
mmancini@loeb.com
T: +1.202.618.5006

Mary Ann Mancini's practice focuses on advising high net worth families and individuals who reside in the United States and internationally. Her clients include leaders of Fortune 100 companies and their families, as well as families whose wealth is more privately held and, in many cases, based on real estate ownership.

Mary Ann counsels her clients on all matters that affect their estates, including the structuring and formation of entities, the creation of irrevocable “dynasty” trusts, tax planning for families and the entities they own, and the protection and preservation of their assets.

Mary Ann is also experienced in succession and estate planning for closely-held business owners. She is a nationally recognized expert in techniques that utilize life insurance in estate and business plans, such as insurance trusts, split dollar and deferred compensation arrangements, and life settlements. Mary Ann represents fiduciaries and beneficiaries in trust and estate matters before the Internal Revenue Service and in administration and litigation matters, and works with many private trust companies, family offices, and national and international bank trust departments.

RECOGNITION & AFFILIATION

Recognition

- Named "Top Wealth Advisor" in 2023 Hall of Fame, *The Washingtonian* (2023)
- Received highest ranking in *Chambers USA High Net Worth Guide* in National Private Wealth Law, Life Insurance Specialists (2019-2022)
- Named in *Chambers High Net Worth Guide* in USA Nationwide Private Wealth Law: Eastern Region and Washington, DC, Private Wealth Law (2020-2022)
- Named “Top Lawyer” in Trusts and Estates, *The Washingtonian* (2011-2013, 2020)
- Highest "AV Preeminent (5 out of 5)" Professional Rating, *Martindale-Hubbell Law Directory*
- Named "Best Lawyer" in Trusts and Estates Law, *The Best Lawyers in America* (2006-2023), and recognized among "Women of Influence" by *Best Lawyers* (2015-2017), published by Woodward White, Inc.

My Services

Trusts & Estates
Tax
Trust & Estate Litigation
Estate, Gift & Income Tax Planning
Trust & Estate Administration

Education

Georgetown University, LL.M.
The Catholic University of America, Columbus School of Law, J.D.
Washington College, B.A.

Bar Jurisdictions

District of Columbia

- Named in *Chambers USA, America's Leading Lawyers for Business*, in National Wealth Management (2013-2016, 2018)
- Named "Washington, DC Super Lawyer" in Estate Planning & Probate, Tax, and Business/Corporate by Thomson Reuters (2007-2022); Listed among the Top 50 Women "Washington, DC Super Lawyers" (2013-2014)
- Recognized as one of Washington's "Legal Elite" by Washington *SmartCEO* magazine
- Named "Outstanding Practitioner" in Trusts and Estates law, *Guide to the World's Leading Women in Business Law*, 2nd Edition
- Named in "Big Guns: Washington's Top 800 Lawyers," Washingtonian.com
- The *Washingtonian* magazine – Top estate and trust attorneys

Affiliation

- Member, Insurance Committee of the T&E Editorial Advisory Board for Wealthmanagement.com
- Member, Advisory Committee for the Heckerling Institute on Estate Planning
- Millhiser Professor of Practice, Washington & Lee University School of Law (2018-2021), *"A Practicum on Tax Planning for the Closely-Held Business Owner"*
- Member, American Bar Association; Tax Section, Council Director, Tax Section Council, Past Chair, Fiduciary Income Tax Committee of the Taxation Section
- Fellow, American College of Trust and Estate Counsel; Past Chair, Fiduciary Income Tax Committee; Member, Board of Regents
- Member, District of Columbia Bar Association; Past Member, Steering Committee of the Estates, Trusts and Probate Section; Past Chair, Estate Planning Committee of the Taxation Section
- Member, Washington, DC Estate Planning Council
- Member, International Women's Forum, Washington, D.C. Chapter
- Adjunct Professor, Georgetown University Law Center
- Adjunct Professor, Washington & Lee University School of Law (2004-2006)

PUBLICATIONS

- Co-Author, Private Placement Life Insurance: An Overview (December 2022)
- Author, Co-author, Managing and ILTs Grantor Trust Status In Light of IRC Section 677(a)(3), *Trusts & Estates Wealth Management Journal Committee Report: Insurance* (April 2022)
- Co-Author, Co-author, Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance, American Bar Association, *American Bar Association* (February 2016)
- Co-author, The Insurance Counselor: Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance, *3rd Edition* (2012)

- Co-author, Co-author, Structuring Buy-Sell Agreements, *Warren, Gorham and Lamont* (2002; updated through 2021)
- Co-author, The Elusive Insurable Interest Requirement: Are You Sure the Insured is Insured?, *Real Property, Trust and Estate Law Journal* (Winter 2011)
- Co-author, Opportunities and Pitfalls when Planning with Annuities, *Private Wealth Management* (Fall 2011)
- Co-author, Neither a Borrower Nor a Lender Be: Unless a Trust Needs Money in 2010, *Probate and Practice Reporter* (April 2010)
- Co-author, Issues Raised When Private Premium Financing is Used to Pay Premiums on a Life Insurance Policy Owned by a Grantor Trust, *BNA Estates, Gifts and Trust Journal* (March 2009)

MEDIA MENTIONS

- Tax-Efficient Planning Ideas for a Post-COVID-19 World, *Advisor Perspectives* (April 20, 2020)
- Estate Planning Expert Mary Mancini Joins W&L Law as Millhiser Professor of Practice, *Washington and Lee University* (February 2, 2018)
- How to Protect Inheritances for Future Generations, *WTOP* (April 19, 2017)
- Year-End Planning with Mary Ann Mancini, *John Hancock Advanced Markets Radio* (September 18, 2012)

EVENTS

- Speaker, Southern Federal Tax Institute: "What's New, What's Different, and What's The Same in Split-Dollar?" (October 27, 2022)
- Speaker, Motion Picture & Television Fund: "Private Placement Life Insurance" (August 18, 2022)
- Speaker, 56th Annual Heckerling Institute on Estate Planning: "Private Placement Life Insurance - It Ain't Private Any More" (January 10-14, 2022)
- Speaker, 54th Annual Heckerling Institute on Estate Planning: "Transfer Taxation of Life Insurance" (January 13-17, 2020)
- Speaker, The Mid-Atlantic Fellows Institute: "So You Think Your Clients Don't Need Life Insurance?" (November 7-8. 2019)
- Speaker, 41st Annual Queens Estate Planners Day Conference: "Unwinding an Unworkable Transaction With a Workable Policy" (May 16, 2019)
- Speaker, Dallas Estate Planning Council: "Uses for Life Insurance Beyond Taxes" (April 4, 2019)
- Speaker, 53rd Annual Heckerling Institute on Estate Planning: "Cutting The Gordian Knot of Insurance Transactions" (January 14-18, 2019)
- Speaker, AALU Annual Meeting, "Intergenerational Split-Dollar: Leveraging Premium Payments for Wealth Transfer" (April 30, 2018)

- Speaker, 52nd Annual Heckerling Institute on Estate Planning: "What the Heck(erling) is Going On With Life Insurance Planning After Tax Reform?" (January 22-26, 2018)
- Speaker, 62nd Annual Estate Planning Seminar for the Estate Planning Council of Seattle: "Uses For Life Insurance: Beyond Taxes" (November 10, 2017)
- Speaker, Kansas City Estate Planning Symposium (April 27-28, 2017)
- Speaker, Income Tax Planning for Trusts: A New Look at an Old (and Oftentimes Ignored) Topic, Washington State Bar Association's Annual Estate Planning Seminar (October 21-23, 2013)
- Speaker, Income Tax Planning for Trusts: A New Look at an Old (and Oftentimes Ignored) Topic (October 21-23, 2013)
- Speaker, Is Life Insurance Still Relevant in 2013? (October 17-18, 2013)
- Speaker, Is Life Insurance Still Relevant in 2013?, 2013 Duke University Estate Planning Conference (October 17-18, 2013)
- Speaker, Estate Planning With Life Insurance, Sophisticated Trusts and Estates Law Institute (November 8-9, 2012)
- Speaker, Estate Planning for Real Estate Entrepreneurs, American Institute of CPAs (June 2012)
- Speaker, How to Plan for 2012 and Planning with Premium Financing (March 2012)
- Speaker, Premium Financing Techniques, ALI-ABA Advanced Estate Planning Techniques Seminar (March 2012)
- Speaker, Using Annuities in Estate Planning: Opportunities and Pitfalls, Heckerling Institute on Estate Planning (January 2012)
- Speaker, Traps for the Tax Practitioner: Navigating Around Circular 230 and Other Hazards, American College of Trust and Estate Counsel (October 2011)
- Speaker, Estate Planning with Life Insurance, ALI-ABA (October 2011)
- Speaker, Using Life Insurance in the Closely Held Business, Business Succession Planning Seminar (September 2011)
- Speaker, Practical Issues Arising During Trust Administration, American College of Trust and Estate Counsel (October 2010)
- Speaker, Estate Planning in a Low Interest Rate Environment, American Institute of CPAs (July 2010)