



# Rachel Small

## Partner

New York, NY

[RSmall@mclaughlinstern.com](mailto:RSmall@mclaughlinstern.com)

Phone: 212-448-1100

Rachel focuses her practice on estate planning for a diverse mix of clients including high-net-worth individuals and multi-generational families. She has experience drafting complex wills, revocable trusts, irrevocable life insurance trusts, dynasty trusts and grantor retained annuity trusts. Rachel works with clients to develop estate plans that minimize gift, estate and generation-skipping transfer taxes while planning for specific family needs. She assists clients with trust administration, trust decanting and gift tax return preparation.

## EDUCATION

- University of Michigan (BA)
- New York University School of Law (JD)

## PUBLICATIONS

"The New Expatriation Tax Regime: Individuals who sever ties to the United States pay a price," *New York Law Journal*, January 25, 2010.

# Practice Areas

- Trusts and Estates