Trust Administration

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Trust Administration

Overview

Accepting the role of trustee is a legal commitment, not a courtesy title. The moment a successor trustee steps into that position, whether after a death or the incapacity of the original trustee, a full set of fiduciary obligations takes effect. Those obligations carry deadlines, tax consequences, and personal liability for missteps. We tell our clients that the first 60 days of a trust administration often determine whether the process runs smoothly or becomes contested. Cohen Cleary guides successor trustees and acting trustees through every phase of administration, from the initial marshaling of assets through final distribution and trust termination, with a focus on protecting the trustee from liability while fulfilling the trust's terms efficiently. Whether you need a successor trustee lawyer to help you step into a new role or a trust management attorney to resolve ongoing questions about beneficiary rights or trust accounting obligations, our firm provides structured, practical counsel.

How We Help with Trustee Duties and Trust Accounting

Trust administration involves a series of interconnected legal, financial, and interpersonal obligations. The scope of what trustees must manage surprises most people who accept the role.

Our trust administration work typically addresses:

- Identifying, locating, and valuing all trust assets, including real estate, financial accounts, business interests, and personal property
- Preparing and filing required tax returns, including fiduciary income tax returns (Form 1041) and, where applicable, estate tax returns
- Interpreting trust provisions governing discretionary distributions, mandatory distributions, and conditions on beneficiary access
- Managing trust investments under the Massachusetts Prudent Investor Rule, which requires diversification and attention to risk appropriate for the trust's purposes
- Preparing formal and informal trust accounting documents that track every transaction, fee, and distribution for beneficiary review
- Communicating with beneficiaries in a manner that satisfies the trustee's duty to inform while managing expectations and, where necessary, family conflict

Trustees who attempt to handle these responsibilities without counsel often discover the complexity only after a mistake has been made. A beneficiary's objection to a single distribution decision or a missed tax filing can expose the trustee to surcharge, removal, or both. When disputes surface, early legal involvement can prevent a contested trust administration from escalating into formal litigation.

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Why Clients Choose Cohen Cleary

At Cohen Cleary, our practice teams combine deep subject-matter experience with disciplined execution and responsive client service. We do not take a one-size-fits-all approach. Every matter is handled with careful preparation, clear communication, and a strategy tailored to the client's goals and the realities of the forum.

Clients choose Cohen Cleary because we deliver:

Practice-Focused Legal Experience

Our attorneys work in defined practice areas, allowing us to develop practical insight into the legal, procedural, and regulatory nuances that matter most in each case. This focus allows us to anticipate issues, avoid unnecessary delays, and position matters for efficient resolution.

Clear Guidance and Proactive Communication

We prioritize clarity at every stage. Clients receive straightforward explanations of their options, timely updates on developments, and practical advice grounded in real-world outcomes.

Strategic Advocacy with Trial Readiness

Whether a matter calls for negotiation, mediation, or litigation, our attorneys prepare every case with discipline and foresight. We pursue efficient resolution when possible and are fully prepared to advocate aggressively when necessary to protect our clients' interests.

Regional Knowledge and Local Presence

With offices throughout Massachusetts and experience across New England courts and agencies, we bring local insight and regional reach to every matter.

Client-Centered Service

We treat every matter with urgency and respect. Our clients rely on us for responsive service, sound judgment, and steady counsel through complex legal challenges.

In our trust administration work, this approach helps clients navigate fiduciary responsibilities with clarity, efficiency, and confidence.

Our Approach to Protecting Against Trustee Liability

Trustees who treat trust assets as their own, even with good intentions, expose themselves to personal liability and removal. The fiduciary standard is higher than most lay trustees understand, and self-dealing is evaluated by what happened, not what was intended. A trustee who loans trust funds to a family member or invests in a business the trustee controls faces trustee liability for the full amount of any resulting loss, regardless of whether the trustee profited. We build every trust administration engagement around this reality. Our attorneys review the trust instrument in detail, identify potential ambiguities or compliance risks before they surface, and create a structured administration timeline. When beneficiary disputes arise, we address them early, before positions harden and costs escalate.

Trust Administration in Massachusetts and Across New

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England

Cohen Cleary represents trustees and beneficiaries from offices in Taunton and Plymouth, Massachusetts. Our trust administration attorneys regularly handle matters in Massachusetts Probate and Family Courts across Bristol, Plymouth, and Norfolk Counties, where trust accounting disputes, trustee removal petitions, and distribution challenges each follow court-specific procedural requirements that reward familiarity with local practice. In Rhode Island, we bring the same depth of fiduciary counsel to trustees navigating that state's trust administration framework. We also represent clients in trust matters throughout New England, providing consistent guidance to trustees administering multi-state trust assets or managing cross-jurisdictional tax obligations.

Contact a Massachusetts Trust Administration Attorney

If you have been named as a trustee or have questions about a trust administration already in progress, contact Cohen Cleary to schedule a consultation. Our attorneys provide clear guidance on your fiduciary obligations and a practical administration plan designed to protect you from liability while fulfilling the trust's terms.

Frequently Asked Questions About Trust Administration

What are a trustee's primary legal duties in Massachusetts?

A trustee must administer the trust in good faith, in accordance with its terms, and in the interests of the beneficiaries. Core duties include the duty of loyalty (no self-dealing or conflicts of interest), the duty of prudent investment under the Massachusetts Uniform Prudent Investor Act, the duty of impartiality among beneficiaries, the duty to keep accurate records and provide accountings, and the duty to make distributions according to the trust's terms. A breach of any of these duties can result in trustee liability, including personal financial exposure and removal by the court.

Can a trustee be compensated for administering a trust?

Yes. Massachusetts law permits reasonable trustee compensation. The trust instrument may specify the compensation arrangement. If the trust is silent, the trustee is entitled to reasonable compensation based on the complexity of the administration, the time involved, and the skill required. Trustees should document their time and activities, as beneficiaries have the right to review compensation as part of any trust accounting.

What happens if beneficiaries disagree with how a trustee is managing the trust?

Beneficiaries have enforceable rights under Massachusetts law, including the right to information about trust assets and administration, the right to receive accountings, and the right to petition the Probate and Family Court for trustee removal or instructions on trust administration. Disagreements over investment decisions, distribution timing, or perceived self-dealing are among the most common triggers for formal proceedings. Trustees who maintain transparent records and communicate proactively with beneficiaries reduce the likelihood of contested actions.

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Can a trust be modified or terminated after the original grantor has died?

Under certain circumstances, yes. Massachusetts law permits modification or termination of irrevocable trusts through court approval when the trust's purposes have been fulfilled, when compliance with the trust's terms is impracticable, or when all beneficiaries consent and the modification does not defeat a material purpose. The legal standard is fact-specific, and court approval is typically required.

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