Oliver R. Merrill

ASSOCIATE

Oliver “Olly” Merrill advises clients on estate and tax planning matters, wealth transfer strategies, and business succession planning. He serves as a trusted advisor for individuals, business owners, and multi-generational families in addressing their estate planning needs.

Industries

Nonprofits & Associations

Private Companies

Practices

Private Clients, Trusts & Estates

Tax

Education

Northwestern University Pritzker School of Law, LL.M., honors, 2018

University of Wisconsin Law School, JD, honors, 2016

Williams College, BA, 2011

Offices: Chicago

Phone: 312.258.5570

Email: Oliver.Merrill@afslaw.com

Olly provides legal advice on a wide-range of wealth transfer, wealth preservation, and tax planning strategies. He counsels individuals, families, entrepreneurs, and closely-held business owners on both the tax and non-tax aspects of their estate planning and business succession needs. He has drafted and implemented a wide-variety of estate planning documents and strategies, including wills, powers of attorney, revocable and irrevocable trusts, SLATs, ILITs, GRATs, and INGs, and also has experience preparing both estate and gift tax returns. In addition, he has prepared operating agreements for both operating and passive business entities, such as LLCs and Limited Partnerships, and frequently assists with valuation, governance, and other business-succession matters. Olly prides himself on his ability to adapt his in-depth knowledge of wealth transfer tools and tactics to address the personalized needs and goals of his clients.

Boards, Memberships & Certifications

- National Louis University, Board of Trustees, Member
- AmeriCares, Junior Council, Member

Publications, Presentations & Recognitions

Publications

- “Update: Hands Off Your Trust: U.S. Supreme Court Limits State Income Taxation of Trusts,” (co-author) *Client Alert* (Nov. 11, 2019)
- “U.S. Supreme Court Addresses State Income Taxation of Trusts in *Kaestner*,” (author) Illinois State Bar Association: Trusts & Estates (Jul. 2019)
- “Hands Off Your Trust: U.S. Supreme Court Limits State Income Taxation of Trusts,” (c0-author) *Client Alert* (Jun. 27, 2019)

Presentations

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“The Illinois Trust Code: Highlights for Fiduciaries,” Illinois Bankers Association, Webinar (Sep. 11, 2024)

- “Tax Considerations for Trusts and Estates” Chicago Estate Planning Council, Webinar (Feb. 13, 2024)

Bar Admissions

Illinois

Wisconsin