GUNSTER
FLORIDA'S LAW FIRM FOR BUSINESS

Rachel Albritton Lunsford

Shareholder

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Practice & Industry Areas

- Private Wealth Services
- Tax Law
- Probate, Trust & Guardianship Litigation
- Family Office
- Tax-Exempt Organizations

Education

- University of Florida, Levin College of Law, LL.M in Taxation, 2001
- University of Florida, Levin College of Law, J.D., with honors, 1999
- University of South Florida, B.A., 1994

Bar & Court Admissions

- The Florida, 2000
    - Board Certified in Wills, Trusts & Estates, 2012
- U.S. Tax Court, 2001
- U.S. District Court, Middle District of Florida, 2021
- U.S. District Court, Northern District of Florida, 2021

Overview

Rachel Lunsford focuses her practice on estate planning and administration for high-net-worth individuals, business owners and families. Rachel enjoys working with clients to design plans that implement their estate and tax planning objectives while addressing concerns such as business succession, family relationships and philanthropy. In effectuating her client's philanthropic goals, Rachel also assists with establishing charitable giving vehicles and advising on governance issues for tax-exempt organizations and charitable trusts.

As a result of her wide-ranging experience, Rachel is skilled in developing strategies for clients that optimize opportunities and mitigate the difficult situations that can occur with complex family estate planning. As a universal planner, the legal structures Rachel creates also consider her client's non-legal objectives.

Rachel frequently represents fiduciaries and beneficiaries in trust administration, probate administration for Floridians and non-residents with Florida assets, and inheritance disputes and litigation. She brings her experience in these areas to her estate planning practice to help clients anticipate and avert future issues. With a background in international tax law, Rachel enjoys collaborating on the international elements of client representations, often working with counsel in other jurisdictions to administer estates with non-U.S. assets or non-U.S. decedents.

Rachel learned the rewards of serving the local and legal community from her father, who practiced law in Tampa for over 50 years. Her dedication to service has evolved over time ranging from co-founding the Community Service Committee of the Hillsborough County Bar Association (HCBA) and serving on local nonprofit boards, to co-chairing the HCBA's Real Property, Probate and Trust Law Committee and participating in charitable planned giving committees, to serving on the Executive Council of the Real Property, Probate & Trust Law Section of the Florida Bar.

Rachel frequently speaks to groups of lawyers and other professionals on estate planning-related issues. She has presented on such topics as spousal inheritance rights and charitable giving, among many others.

Rachel lives in her hometown of Tampa with her husband and two children.

Honors

- AV Preeminent rating as independently determined by Martindale Hubbell
- *The Best Lawyers in America®*
  - Trusts & Estates, 2016-25
  - Litigation – Trusts and Estates, 2023-25
  - Tax Law, 2023-25
- Florida *Super Lawyers*
  - Estate Planning and Probate 2014-24
  - Top 100 Florida Super Lawyers, 2017-19
  - Top 50 Women Florida Super Lawyers, 2015-21
  - Top 50 Tampa Bay Super Lawyers, 2017-19
  - Rising Stars, 2009-12
- *Florida Trend*, "Legal Elite"
  - Wills, Trusts & Estates 2013-14, 2016-17, 2020
  - Up & Comer, 2012
- *Tampa Bay Business Journal,* "Up and Comer," 2009

- James M. “Red” McEwen Award for Outstanding Service to the Bar and the Community, Hillsborough County Bar Association, 2006

Publications & Presentations

- “Intestacy, Elective Share, and Spousal Rights,” Wills, Trusts & Estates Certification Review Course, 2021, 2022, 2023, 2024
- “Business Can be Murder: Practical Drafting Solutions for Closely Held Businesses,” speaker, Real Property, Probate and Trust Law Section and Tax Law Section of the Hillsborough County Bar Association, October 31, 2023
- Estate and Trust Tax Planning Committee of The Florida Bar Real Property, Probate and Trust Law Section
    - “Recent cases re: estate inclusion (Estate of DeMuth v. Commissioner, T.C. Memo 2022-72) and estate debts (Estate of Macelhenny Jr. v. Comm’r, T.C. Memo 2023-33; and Estate of Sprizzirri v. Comm’r, T.C. Memo 2023-25),” November 2023
- “Practical Drafting Solutions for Closely Held Businesses,” speaker, Tax Section of the Florida Bar Estate and Tax Planning with Closely Held Businesses, September 2023
- Asset Protection Committee of The Florida Bar Real Property, Probate and Trust Law Section
    - “Update on Wyoming Trust Law – A Race to the Bottom?,” March 2022
    - “New Wyoming Statutory Foundation Act,” January 2020
    - “Utilizing the New Hampshire Foundation Act (N.H. Rev. Stat. § 564-F) for Asset
    - Protection,” December 2018
    - “Biel and Statute of Limitations for Proceedings Supplementary,” October 2015.
- “Married with Children: Love and Marriage (and Death): Spousal Rights in Florida,” St. Petersburg Bar Association Probate & Guardianship Section, September 14, 2021
- “Celebrity Wills” 2008-2022, Crisis Center of Tampa Bay Legacy Council CE Course; North Suncoast Estate Planning Council; Estate Planning Council of Polk County; Community Foundation of Tampa Bay Legacy Luncheon; Tampa Bay Paralegal Association; Partnership for Philanthropic Planning of Tampa Bay; SPCA Tampa Bay Practical Estate & Charitable Planning CE Seminar August 16, 2019; Gulf Coast Estate Planning Council
- “Same-Sex Couples Married in Florida,” Planning Panel Discussion for Suncoast Hospice Foundation, June 28, 2016
- “Disposition of Assets upon the Death of the Child,” *The Lawyer* (a publication of the Hillsborough County Bar Association), April 2009
- “Planning and Probate Practice Pointer: Adopted and Emancipated Heirs in Intestate Estates,” *The Lawyer* (a publication of the Hillsborough County Bar Association), co-author, September 2008
- “Practice Pointer: Residuary Homestead Devise,” *The Lawyer* (a publication of the Hillsborough County Bar Association), April 2008

- “A Comparative Analysis of The Channel Islands and Isle of Man TIEAs,” *Tax Notes International*, co-author, December 16, 2002, at 1127
- “U.S. Tax Information Exchange Agreements: A Comparative Analysis,” *Tax Notes International*, co-author, October 14, 2002, at 145
- “Settling IRS Examinations and Tax Court Cases,” *Tax Notes International*, co-author, July 8, 2002, at 235

Professional Associations & Memberships

- The Florida Bar
  - Real Property, Probate & Trust Law Section
    - Executive Council
    - Wills, Trusts & Estates Certification Review Course Committee, 2021-present
      - Chair, 2021-2024
      - Co-Vice-Chair, 2017-21
    - Asset Protection Committee, 2015-present
    - Trust Law Committee, 2017-present
      - Subcommittee on Representation. 2016-18
      - Subcommittee on Directed Trusts, 2016-19
  - Tax Section
  - Probate Rules Committee, 2017-20
- American Bar Association
  - Real Property, Trust & Estate Law Section
  - Tax Section
- Hillsborough County Bar Association
  - Real Property, Probate and Trust Law Section, Co-Chair, 2007-10
  - Leadership Institute, Inaugural Class, 2008
  - Community Service Committee, Co-Chair. 2004-07
- Graduate of the Florida Fellows Institute of the American College of Trust & Estate Counsel (ACTEC)
- Tampa Bay Estate Planning Council