

Steven M. Cunningham, Jr.

Partner

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Steve is director of Sullivan's Private Clients/Trusts & Estates Practice Group. He focuses his practice on estate planning, helping high net worth individuals preserve and build wealth for the benefit of future generations. In particular, Steve counsels clients on minimizing income, estate, gift and generation skipping taxes, as well as succession planning for family-owned businesses. In addition to implementing wealth transfer strategies under wills and revocable trusts, Steve utilizes intentionally defective grantor trusts (IDGTs), irrevocable life insurance trusts (ILITs), spousal lifetime access trusts (SLATs), grantor retained annuity trusts (GRATs), family limited liability companies (FLLCs), family limited partnerships (FLPs), and qualified personal residence trusts (QPRTs).

In addition to estate planning, Steve also counsels personal representatives and trustees on the administration of estates and trusts. In this role, he has experience handling a wide range of probate court matters and working toward the settlement of estate or trust administration.

Steve also has experience preparing and reviewing estate tax returns, gift tax returns, and fiduciary income tax returns.

Before joining Sullivan, Steve was in the Trusts & Estates group of another mid-size law firm and served as a law clerk to the Honorable Victoria A. Graffeo of the New York Court of Appeals.

Education

- Syracuse University College of Law (J.D., *summa cum laude*)
- Boston University (B.A./M.A. (dual degree), *magna cum laude*)

Bar & Court Admissions

- New York
- Massachusetts

Professional Qualifications

Capabilities

- Public Charities & Private Foundations
- Tax
- High Net Worth Individuals and Family Offices
- Private Clients/Trusts & Estates

- Boston Bar Association

Awards & Honors

- "Ones to Watch," *Best Lawyers in America*®, Trusts and Estates (2024, 2025)
- "Rising Star," Massachusetts *Super Lawyers* (2020-2026)
- *Boston Magazine* Top Lawyers, Trusts and Estates (2025)