



## Randy R. Moyer

Partner

Trusts & Estates Practice Group Chair

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**Office:** Lancaster, PA

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### OVERVIEW:

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Randy is a partner and chair of the firm's [Trusts & Estates](#) Practice Group. He concentrates his practice in both complex and simple estate and [tax](#) planning as well as estate and trust administration.

Randy is also a member of the firm's [Family Business](#) group, working closely with family owned business owners in formulating succession plans and advising owners of closely held businesses with respect to their estate and retirement plans. Randy works with his clients to address their business and personal needs in a way that will minimize their future estate, gift, income and generation skipping transfer taxes while maximizing and preserving family wealth. Randy also works with his clients to identify potential family conflicts with respect to succession planning, estate and retirement planning matters and offers suggestions to incorporate into business planning to avoid such conflicts.

Randy's estate planning practice includes the following:

- Drafting complex and simple estate plans that include wills, revocable trusts, dynasty trusts, irrevocable insurance trusts, qualified personal residence trusts, grantor retained annuity trusts (GRATs), charitable remainder trusts, family limited partnerships, limited liability companies and powers of attorney for both finance and health care needs.
- Assistance with retirement planning and charitable giving.
- Counseling owners of closely-held businesses on business succession planning, business formation, governance issues including buy-sell agreements and planning for the sale or disposition of family businesses.
- Advising clients of the consequences of proposed transfers and transactions as they relate to estate, gift, generation-skipping and income taxes.
- Assistance with estate administration and the probate process.

- Planning for the creation, preservation and transmission of wealth among generations.
- Creating charitable foundations/trusts and assisting in corporate governance and formation of such charitable entities.

Randy's practice also focuses in the area of tax exempt organizations, including the formation of non-profit organizations and obtaining tax exempt status from the IRS. Randy also works with governance issues affecting tax exempt organizations, including public charities, private foundations, colleges, universities and other non-profits.

Randy served in the United States Marine Corps and was stationed in the Persian Gulf as part of operation Desert Shield. He also served in Guantanamo Bay, Cuba during the Haitian refugee crisis from 1991-1992 and was awarded the Navy achievement medal.

## **EDUCATION:**

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- Villanova University Charles Widger School of Law, LL.M in Taxation
- Dickinson School of Law, J.D., Edward N. Polisher Federal Estate and Gift Taxation Award
- Lebanon Valley College, B.A., magna cum laude

## **ADMISSIONS:**

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- Pennsylvania

## **PRACTICE AREAS:**

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- Trusts & Estates
- Tax
- Family Owned Businesses

## **COMMUNITY INVOLVEMENT:**

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### **The Willis and Elsie Shenk Foundation**

Director

### **Lancaster General Health Foundation**

Planned Giving Advisory Board Committee

### **Eden Bridge Foundation (a subsidiary of Lancaster Bible College)**

Director

## **West Lampeter Township Board of Supervisors**

Vice Chairman

### **MEMBERSHIP:**

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- Pennsylvania and Lancaster Bar Associations

### **CLERKSHIPS:**

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- Judicial Clerk for Judge James P. Cullen (Court of Common Pleas, Orphans' Court Division)

### **OTHER PROFESSIONAL EXPERIENCE:**

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- U.S. Marine Corps

### **RELATED NEWS:**

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- Reevaluating Succession Plans That Rely on Life Insurance in Closely Held Businesses  
September 22, 2025
- Barley Snyder Adds Two Trusts & Estate Attorneys in Lancaster Office  
September 6, 2024
- Barley Snyder Partner Randy Moyer Recognized as Advisor of the Year by American Cancer Society  
Northeast Region  
June 24, 2024
- Barley Snyder Announces 2021 Leadership Changes  
January 12, 2021
- Low Interest Rates Offer Intriguing Estate Opportunities  
April 30, 2020
- Estate Planning and Administration During the COVID-19 Pandemic  
April 28, 2020
- How the CARES Act Stimulus Package Could Affect Your Business (UPDATE)  
March 31, 2020

- What the Final Tax Bill Means for Estate and Gift Tax Planning  
December 22, 2017
- Barley Snyder Partner Randy R. Moyer Named to LG Health Foundation Board  
October 4, 2016
- Possible Changes Coming for Valuations of Family Limited Partnerships and Limited Liability Companies  
August 5, 2016