Barley Snyder

Randy R. Moyer

Partner

Trusts & Estates Practice Group Chair

Office: Lancaster, PA

Email: rmoyer@barley.com

Tel: Tel: (717) 399-1520

OVERVIEW:

Randy is a partner and practice group leader of the firm's Trusts & Estates 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:

- 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:

- Pennsylvania

PRACTICE AREAS:

- Trusts & Estates
- Tax

COMMUNITY INVOLVEMENT:

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 Supervisor

Member

MEMBERSHIP:

- Pennsylvania and Lancaster Bar Associations

CLERKSHIPS:

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

OTHER PROFESSIONAL EXPERIENCE:

- U.S. Marine Corps

RELATED NEWS:

- 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