DarrowEverett LLP



Frederick K. Hayes - Senior Associate

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Bio

Frederick K. Hayes is a member of DarrowEverett's Trusts & Estates Practice Group. His practice concentrates on the representation of individuals, businesses and estates with complex estate planning and administration matters. Fred takes a comprehensive and client-focused approach to estate planning, developing tailored strategies designed to avoid unnecessary court involvement, minimize tax liability, and ensure that each client's wishes are carried out with clarity and certainty. His counsel extends to clients across a broad range of circumstances, from families establishing foundational plans to high-net-worth individuals and business owners navigating sophisticated asset structures and long-term succession planning. Fred is committed to delivering thoughtful, technically precise guidance that provides lasting peace of mind and meaningful protection for the people and interests his clients hold most dear.

In addition to his estate planning work, Fred regularly prepares gift and estate tax returns and represents clients in both contested and uncontested probate administrations, bringing careful attention and steady advocacy to matters that are often legally complex and personally significant. His practice further encompasses the representation of buyers, sellers, and business owners in the purchase and sale of small to medium-sized businesses, where he provides practical counsel through every phase of a transaction, from initial structuring and due diligence

through closing. Fred also routinely handles residential real estate transactions, approaching each matter with the same standard of diligence and professionalism that defines his work across all areas of his practice.

Practice Areas

- Trusts & Estates
- Tax
- Mergers and Acquisitions

Prior Experience

Before joining DarrowEverett, Fred practiced in the areas of estate planning, probate administration, taxation, and real estate at boutique firms on Massachusetts' South Shore, where he developed a strong technical foundation and a client-first approach that continues to shape his practice today. Those years of focused experience at smaller firms allowed Fred to work closely with clients across a wide range of matters, building the practical skills, substantive knowledge, and professional judgment that he brings to every engagement at DarrowEverett.

Representative Matters

- Reformed a defective irrevocable trust in order to qualify for a marital deduction, resulting in a $250,000 estate tax refund.
- Reformed an insolvent irrevocable trust to minimize income tax liability in order to satisfy bequests.
- Represented the estate and business of a president and sole shareholder who died suddenly without an estate plan, navigating significant creditor issues, collections, business dissolution, and multiple complex tax challenges.
- Represented clients in the sale of a retail business with multiple locations.
- Represented Massachusetts beneficiaries of a contested $25 million estate and prepared the nonresident decedent Massachusetts estate tax return.

Insights

- What the Taylor Swift Tax Means for Your Rhode Island Vacation Home - via JD Supra, July, 2026

Bar Admissions

- Massachusetts

Education

- Massachusetts School of Law, J.D.
- Massachusetts Maritime Academy, B.S., International Maritime Business