

Value Commitment and Service



CORREIRA & IACONO LLP



TRUSTS & ESTATES

David J. Correira and Mark Iacono understand the meaning of value, commitment and service. Together with their core legal staff, the firm has over 100 years of experience in firms of all sizes. They are devoted to their selected area of practice which includes trust and estate dispute resolution and litigation, tax and business planning, estate planning and administration, elder law and disability planning and special needs trusts.



When business and individual clients seek the advice of the firm, they are concerned about getting the job done and not the history of the firm's founders nor the years of experience of lawyers in a completely different area of the law.

At Correira & Iacono LLP, our partners David J. Correira and Mark Iacono, and our other legal professionals want you to know that the name may be new but the counsel we provide represents our cumulative large, medium and small firm experiences. We understand value, commitment and service and make it our focus and our priority.

TRUST & ESTATE DISPUTE RESOLUTION

ELDER LAW & DISABILITY PLANNING

ESTATE PLANNING & ADMINISTRATION

TAX & BUSINESS PLANNING

VALUE

At Correira & Iacono LLP, we understand the meaning of value and that success results from getting the most out of each opportunity life presents. Just like building individual wealth or a family business, building a successful regional law practice takes work and practical decision-making. After nearly two decades of service to our clients, we pride ourselves in being a boutique firm providing large firm expertise and small firm client service.

When business and individual clients seek trusts and estates and tax planning advice at Correira & Iacono LLP, we meet their needs and solve their problems in an expert manner and at a fair and reasonable cost. This means staying focused and not cutting corners.

Correira & Iacono LLP doesn't just talk about providing value to clients, we make it a priority.

COMMITMENT

At Correira & Iacono LLP, we understand the meaning of commitment and that success results from making a personal resolve to follow a clear path. Some of our clients are champions in their own fields and we know they didn't reach those benchmarks by sitting on the sidelines. Keeping our eye on the ball is our mantra.

When business and individual clients seek trusts and estates and tax planning advice at Correira & Iacono LLP, we meet their needs and solve their problems in an expert manner and by following a clear path to resolution. This means moving forward despite the obstacles.

Correira & Iacono LLP wants you to know that we don't just talk about commitment to our clients and meeting their needs, we accept it as our personal and professional challenge.

SERVICE

At Correira & Iacono LLP, we understand the meaning of service and that success results from providing clients with what they expect. Several of our legal professionals have been with us from the beginning and know and understand our clients and how to meet their needs. It's all about serving the client.

When business and individual clients seek trusts and estates and tax planning advice at Correira & Iacono LLP, we want the clients to receive the highest quality services. This means dealing with difficult issues as they arise and being compassionate during the process.

Correira & Iacono LLP wants you to know that we don't just talk about client service, it is the cornerstone of our success.

Large Firm Reach Small Firm Service

Correira & Iacono LLP is a regional full-service trusts and estates law firm. Our mission is to provide clients with value, commitment and service. We concentrate in estate tax planning, trust and estate administration, estate dispute resolution and trust litigation. We are a boutique firm providing large firm expertise with small firm client service.

Our lawyers represent bank and corporate trustees in litigation and structured settlements, and represent beneficiaries in will contests, in real estate partition matters and in disputes with private trustees at the probate, superior and appellate court levels. We have negotiated disputes involving the allocation of estate taxes and fiduciary liability and successfully secured court approval for trust reformations and the creation of special needs trusts. Our work includes protecting family homestead lands by using conservation easements, and helping clients donate to land trusts and apply for tree-farm status. In our tax practice, we assist private wealth clients in business formations including family limited partnerships, limited liability companies and “S” corporations, as well as with estate planning and family transactions. We have worked with clients to establish public and private foundations and to create charitable trusts.

Dedicated to keeping up with the ever-changing legal landscape, we regularly lecture in continuing legal education programs for lawyers, CPAs and other financial planning professionals. Committed to our profession, we teach as adjunct faculty at the law school level. We research, write and publish articles in legal journals. We are often consulted by lawyers across the country on various issues related to trusts, estates, elder law and disability planning. We have appeared *pro hac vice* in several states to handle complex trust and estate litigation. Internationally, we have consulted with colleagues overseas on succession and tax matters including issues of U.S. domicile involving Florida, Switzerland and the United Kingdom.

We work with our clients from offices in Boston and Southeastern Massachusetts; Providence and Newport, Rhode Island; and Naples, Florida as well as a number of affiliate offices in Florida and elsewhere. Each of our offices and remote visiting locations is fully functional and include video conferencing capabilities. Our systems are completely integrated and include a web-based intranet which allows online collaboration with our colleagues and clients. We also use this system for webconferences and webcasts of seminars and presentations we develop.



David J. Correira

David J. Correira is a nationally recognized estates and trusts lawyer with nearly two decades of experience litigating conservatorships, wills, estates and trusts, and guardianship cases. He has appeared *pro hac vice* in several states to handle such litigation. He has consulted with colleagues overseas on international succession and tax matters and U.S. domicile, specifically for clients in Florida, Switzerland and the United Kingdom. Attorney Correira is admitted in Massachusetts and Rhode Island.

He has been active in numerous community groups and civic affairs and has most recently been a member of the Professional Advisory Committee of the Rhode Island Foundation. Attorney Correira is past-president of the Bristol County Estate Planning Council. He is a member of the Boston Estate Planning Council and the Rhode Island Estate Planning Council.

He is widely published on various areas of estate taxes, probate administration and disability planning, and has authored many articles for *Estate Planning*, the leading practitioner journal. Attorney Correira authored two chapters for the *Estate & Personal Financial Planners Series* issued by West Law Publishing and has been recognized nationally as an innovator in the use of technology in the practice of law. He is a frequent speaker for the American, Massachusetts and Rhode Island Bar Associations and several continuing legal education organizations including the National Academy of Elder Law Attorneys and Massachusetts Continuing Legal Education Inc. (MCLE). The latter organization has published Attorney Correira's articles in its *Best of MCLE Journal*.

Attorney Correira received his Bachelor of Arts degree from Bridgewater State College in Massachusetts, a Master of Public Administration degree from the University of Rhode Island, and his Juris Doctor degree from the New England School of Law in Boston. He has completed advanced studies through the American Law Institute, Philadelphia; at Harvard Law School, Cambridge; at Boston University Law School in the Graduate Tax Program; at the University of Miami School of Law Institute in Estate Planning; at Stetson College of Law; and at New York University's Tax Institute.

He is an active member of the advanced legal studies faculty at Suffolk University Law School and was recently made a member of the adjunct faculty at Southern New England School of Law. He has been rated as one of the top five estate planning lawyers in Southern New England by a leading regional publication. Earlier in his career, Attorney Correira served as legal and legislative counsel for several utilities including the former Newport Electric Company, Blackstone Valley Electric Company, Eastern Edison Company, and Eastern Utilities Associates. More recently, he was a partner in the national law firm Holland & Knight LLP, resident in the Boston and Providence offices.

“...in terms of the Providence market it is very likely that you'll see a number of small boutiques as the trend over the next five years...the market...can support growth in firms at the boutique level, because those firms will be able to compete with specialized practices at large firms, while at the same time they'll be able to be competitive with solos.”

– *Lawyers Weekly*, April 3, 2006



Mark Iacono

Mark Iacono concentrates his law practice in the areas of estate tax planning, business planning, and asset protection. He is admitted to practice in Rhode Island, Massachusetts and Florida.

Previously, he was an associate with Salter McGowan Sylvia & Leonard, a Providence estate and business planning law firm. Prior to that, he was an associate with the Providence law firm of Carroll, Kelly & Murphy. Attorney Iacono also worked as a research assistant for Professor Charles Rounds, Jr. at Suffolk University Law School where he drafted sections for the *BNA Portfolio Series: Rights, Duties, and Liabilities of Fiduciaries*.

He is a lecturer on estate planning and asset protection for the National Business Institute and Lorman Education Services. He has been a featured speaker at the Rhode Island Bar's annual meeting. Attorney Iacono is a member of the Editorial Board of the Rhode Island Bar Journal and a member of the Rhode Island Estate Planning Council and the Boston Estate Planning Council.

He earned a Bachelor of Arts degree in economics from Wake Forest University and a Juris Doctor from Suffolk University Law School, where he was a law review member. He received his LL.M in taxation from Boston University School of Law.

Attorney Iacono joined the firm in 2006 as a senior associate and was named a partner in 2007 with the name change of the firm effective January 2008. He is the resident partner for the Naples, Florida office. Recently, he completed two major subdivisions and conservation easement projects in Little Compton, Rhode Island and Freetown, Massachusetts involving the protection of fresh water and salt water shorelines and the abutting wildland and farming acreage.

Attorney Iacono is an avid golfer and enjoys competing in local and regional tournaments. Prior to attending law school, he worked at The Golf Channel in Orlando, Florida, where he was a production associate. He is a volunteer with the Alumni Association of Providence Country Day School and with the Golf Foundation of Rhode Island and its Button Hole Golf Course in providing programs to inner city youth. He is on the Board of Directors of the Warwick Country Club.

“Apart from the obvious climate differences, the favorable income and estate tax regime of Florida compared to Rhode Island and Massachusetts has created an even greater incentive for “snowbird” retirees to make Florida their legal home.”

– *Lawyers Weekly*, June 25, 2007

“The hiring of a lawyer is an important decision that should not be based solely upon advertisements. Before you hire a lawyer, make certain you have ample information about qualifications and experience. Massachusetts and Rhode Island, unlike Florida, do not have procedures for the certification or specialization of lawyers.”

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Providence, RI 02903
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700 Pleasant Street
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I would like more information about the following:

- | | |
|---|---|
| <input type="checkbox"/> Estate Tax Planning | <input type="checkbox"/> Business Planning |
| <input type="checkbox"/> Planning for a Second Marriage | <input type="checkbox"/> Florida Domicile & Snow Bird Estate Planning |
| <input type="checkbox"/> Conservation Easements | <input type="checkbox"/> Life Insurance Trusts |
| <input type="checkbox"/> Charitable Trusts & Planning | <input type="checkbox"/> IRA Planning |
| <input type="checkbox"/> Asset Protection Planning | <input type="checkbox"/> Pre-Nuptial Agreements |
| <input type="checkbox"/> Foreign Spouses | <input type="checkbox"/> Guardianships |
| <input type="checkbox"/> Structured Settlements & Supplemental Needs Trusts | <input type="checkbox"/> How to Protect my Assets from the Nursing Home |
| <input type="checkbox"/> Disability Trusts & Medicaid | <input type="checkbox"/> How to Reduce a Nursing Home Bill |
| <input type="checkbox"/> Special Needs Trusts | <input type="checkbox"/> Wills |
| <input type="checkbox"/> Estate Disputes | <input type="checkbox"/> Protecting my Principal Residence |

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