

# CUMMINGS & LOCKWOOD LLC



## BRIANNA L. MARQUIS

### Background

Brianna L. Marquis is a Principal in Cummings & Lockwood's Private Clients Group and is based in the West Hartford office. Brianna joined Cummings & Lockwood in 2017, and counsels high net worth individuals in the areas of trust and estate planning, charitable giving, tax-efficient wealth transfers and related residential real estate transactions. Brianna is responsible for drafting a broad range of estate planning documents for clients including Wills, Trusts, Powers of Attorney and Advanced Medical Directives. She also has experience representing Executors throughout the estate administration process.

Prior to joining Cummings & Lockwood, Brianna focused her practice on estate planning. She has interned at various organizations including the City of Waterbury Corporation Counsel's Office and the Office of the Connecticut Attorney General. Brianna has also authored and co-authored several scholarly articles.

### Practice Areas

- Private Clients Group
- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- Philanthropic Giving
- National Charitable Planning Group

### Education

- Villanova University School of Law (LL.M. in Taxation, 2016)
- Villanova University School of Law (J.D., 2015)
- Quinnipiac University (B.A. in Legal Studies, *summa cum laude*, 2012)

### Bar Admissions

- Connecticut, 2015

### Professional Organizations

- Connecticut Bar Association, Member
- The Estate and Business Planning Council of Hartford, Member



**Brianna L. Marquis**

**Principal**

**Blue Back Square**  
75 Isham Road, Suite 400  
West Hartford, CT 06107

**T 860.313.4923**  
**F 860.313.4964**

**bmarquis@cl-law.com**

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## Professional Recognition

- Connecticut and New England Super Lawyers, Rising Star, 2021 - Present
- The Best Lawyers in America, "Ones to Watch", 2021 - Present

## Civic and Philanthropic Activity

- Noah Webster House & West Hartford Historical Society, Board Member
- UNICO Farmington Chapter, General Member, Former Board Member, Former Second Vice President and Former Chair of Scholarship Committee
- Children in Placement, Inc., Former Board Member

## Articles/Publications

- "Charitable Gifts: Ethical Concerns For all Professions: Part 2; Know your stuff, keep up-to-date and do the right thing," *Trust & Estates Magazine*, July/August 2024 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "Charitable Gifts: Ethical Concerns For all Professions; Avoiding sanctions, malpractice claims, IRS' costly penalties, the slammer," *Trusts & Estates Magazine*, May 2024 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "Tax-Wise Charitable Remainder Trust Planning; Getting it right; fixing up the other guy's mistakes," *Trusts & Estates Magazine*, December 2023 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "Issues Regarding Charitable Remainder Trusts; A deep dive into their complexities," *Trusts & Estates Magazine*, November 2023 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "The Ugly Side of Charitable Remainder Trusts; IRS crackdown on abusive tax schemes," *Trusts & Estates Magazine*, October 2023 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "Tax Court Denies Charitable Deduction; Rules Trust Didn't Qualify as CRAT," *Trusts & Estates Magazine* website, March 22, 2023.
- Crucial Timing of Charitable Contributions Avoiding the "anticipatory assignment-of-income" trap. *Trusts & Estate Magazine*, September 2022 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "Donors' Charitable Pledges, The Ins and Outs," *Trusts & Estates Magazine*, October 2021 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "Contracts to Make a Will", *Trusts & Estates Magazine*, September 2021 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "New Tax Bill Targets Pass-Through Entities to Help Small Businesses", *Trusts & Estates Magazine* website, August 3, 2021
- "No Thank You: Tax, Legal and Practical Consequences of Charitable Gifts Returned to Donors", *Trusts & Estates Magazine*, January 2020 Issue, co-author with Conrad Teitel and Heather J. Rhoades
- "How to Handle Gifts From "Tainted" Donors, *Trusts and Estates Magazine* Website, October 8, 2019, co-author with Stefania L. Bartlett and Cara Howe Santoro
- "Falling From Legislative Grace," *Trusts & Estates Magazine* Website, March 26, 2019, co-author with Andrew M. Nerney
- "Charitable Deduction Deconstruction," *Trusts & Estates Magazine* Website, February 12, 2019, co-author with Andrew M. Nerney
- "Disclaimer Danger," *Trusts & Estates Magazine* Website, November 26, 2018, co-author with Andrew M. Nerney

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- "Increased Charitable Giving Through the Legacy IRA Act," Steve Leimberg's Charitable Planning Email Newsletter, September 11, 2018, co-author with Conrad Teitel and David Thal
- "GST Tax Exemptions in Jeopardy," *Trusts & Estates Magazine* Website, May 18, 2018, co-author with Andrew M. Nerney
- "Court Upholds Regulations Requiring Charities to Disclose Donors," *Trusts & Estates Magazine* Website, March 6, 2018, co-author with Andrew M. Nerney
- "Charitable Contributions From Trusts are Treated Differently," *Trusts & Estates Magazine* Website, February 6, 2018, co-author with Andrew M. Nerney

## Presentations

- "Ethics in Charitable Tax Planning for All Advisors," Estate & Charitable Gift Planning Institute, The Salvation Army, May 9, 2024, co-presented with Conrad Teitel
- "A Deep Dive into Disclaimers: The Why, When and How," Estate & Tax Planning Council of Eastern Connecticut, Hilton Mystic, October 4, 2023
- "Whirlwind Tour of Techniques So Almost All Clients Can Be Philanthropists," Estate & Charitable Gift Planning Institute, The Salvation Army, May 16, 2023, co-presented with Conrad Teitel
- "Ethics of Charitable Tax Planning for All Advisors," Estate & Charitable Gift Planning Institute, The Salvation Army, May 16, 2023, co-presented with Conrad Teitel
- "The SECURE Act (and 2.0) and Its Impact On Estate Plans," National Association of Personal Financial Advisors, May 10, 2023
- "An Overview of Charitable Vehicles," Connecticut Society of CPAs, Webinar, January 19, 2023
- "Private Foundations and Donor-Advised Funds: Helping Your Clients Choose the Right Charitable Vehicle," Estate and Business Planning Council of Hartford Wampanoag Country Club, September 22, 2022, co-presented with Jessica Donahu
- "Navigating Tax and Estate Planning Traps for Cross-Border Clients," Estate Planning Council of Lower Fairfield County, Webinar, March 11, 2021, co-presented with David M. Halpen

## Matters

- Crafted unique and tax-efficient estate plans for numerous estates valued at \$100 million+ by creating Wills, various revocable and irrevocable trusts and incapacity documents. Drafted provisions that accomplished the client's goals, while at the same time, complied with relevant tax law.
- Acted as Executor and Trustee of decedent's \$2 million+ combined estate and trust. Consolidated several investment accounts, sold real estate, ensured the estate's compliance with all tax reporting requirements and guided the beneficiaries through the probate process.
- Reinstated a Foundation's tax-exempt status for a client with a net worth of \$100 million+ by completing all of the necessary documentation and submitting Form 1023 to the appropriate tax office.
- Drafted grant agreements for a Foundation with \$150 million+ in assets to ensure compliance with all relevant tax rules and regulations. Negotiated several terms including naming and reporting requirements and remedies for a breach in the agreement.
- Completed and filed multifaceted Connecticut and Federal Gift (and Generation Skipping Transfer) Tax Returns (Form 709) reporting complex gifts in excess of \$12 million for a client with a net worth of \$50 million+.