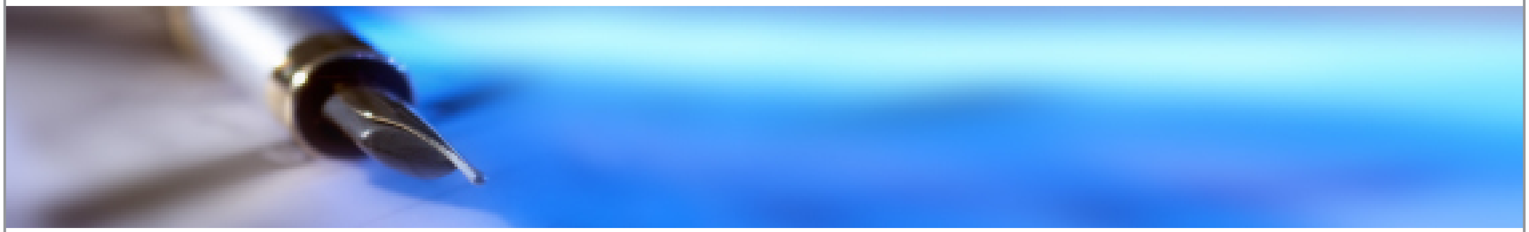
CUMMINGS & LOCKWOOD LLC



BRIANNA L. MARQUIS

Background

Brianna L. Marquis is an Associate 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

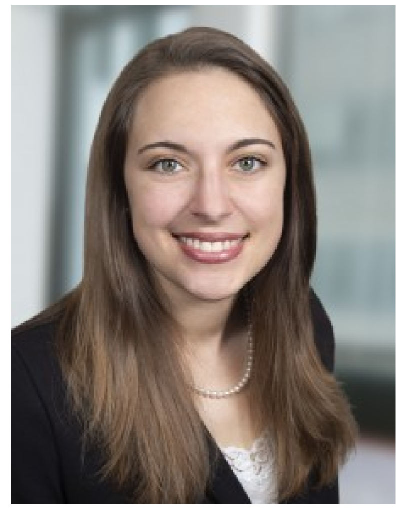
- Villanova University School of Law (LL.M. in Taxation, 2016)
- Villanova University School of Law (J.D., 2015)
- Quinnipiac University (B.A. in Legal Studies, *summa cum laude*, 2012)

Bar Admissions

- Connecticut, 2015

Professional Organizations

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



Brianna L. Marquis

Associate

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Professional Recognition

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

Civic and Philanthropic Activity

- UNICO Farmington Chapter, General Member, Board Member and Second Vice President
- Children in Placement, Inc., Former Board Member

Articles/Publications

- "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 Teitell and Heather J. Rhoades
- "Donors' Charitable Pledges, The Ins and Outs," *Trusts & Estates Magazine*, October 2021 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "Contracts to Make a Will", *Trusts & Estates Magazine*, September 2021 Issue, co-author with Conrad Teitell 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 Teitell 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
- "Increased Charitable Giving Through the Legacy IRA Act," Steve Leimberg's Charitable Planning Email Newsletter, September 11, 2018, co-author with Conrad Teitell 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 of Charitable Tax Planning for All Advisors*," Estate & Charitable Gift Planning Institute, The Salvation Army, May 16, 2023, co-presented with Conrad Teitell
- "*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 Teitell

- "*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 Donahue
- *"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+.