



MARC T. FINER

Background

Marc T. Finer is a Principal in Cummings & Lockwood's Private Clients Group and is based in the West Hartford Office. Marc brings over 25 years of legal and accounting experience in federal, state and local tax planning, tax controversy and tax compliance matters, as well as in a wide range of commercial transactions, developing sophisticated solutions to the oftentimes complex tax and business issues facing clients.

Among his clients are individuals and families, closely held businesses, partnerships, limited liability companies, real estate and investment entities, entrepreneurs, corporations and tax-exempt organizations.

Marc frequently advises clients on complex tax issues associated with a wide variety of business transactions including entity formations and liquidations; taxable and tax-free equity and asset acquisitions and sales; joint ventures, mergers, reorganizations, divestitures and divisions; and real estate purchases and sales.

In addition, Marc represents business entities and individuals in negotiating and resolving tax controversies with the IRS and state and local taxing authorities. As a natural extension of his tax practice, Marc also regularly assists his clients with general corporate and management matters such as governance, contract negotiation, shareholder agreements, partnership and limited liability company agreements, and buy-sell agreements.

Practice Areas

- Private Clients Group
- Corporate & Finance Group
- Tax
- Family Office and Closely Held Business Group
- Wealth Protection Planning
- Philanthropic Giving
- International Estate and Tax Planning
- Estate Planning for Corporate Executives
- Estate Planning for Hedge Fund and Private Equity Principals
- Estate Planning for Collectors, Authors, Artists and Musicians



Marc T. Finer

Principal

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

T 860.313.4946

F 860.313.4960

mfiner@cl-law.com

CUMMINGS & LOCKWOOD LLC

- Business Succession Planning
- Tax Controversy and Litigation
- Partnerships, LLCs, LLPs and Joint Ventures
- Venture Capital
- Commercial Real Estate Sales and Acquisitions

Education

- New York University School of Law (LL.M. in Taxation, 1998)
- Hofstra University (J.D., 1994)
- Binghamton University (B.S., 1991)

Bar Admissions

- Connecticut, 2004
- New York, 1995
- New Jersey, 1994
- Massachusetts, 2018
- United States Tax Court

Professional Organizations

- American Bar Association
- Connecticut Bar Association, Pro Bono Committee
- Connecticut Bar Foundation, James W. Cooper Life Fellow