



HEATHER J. RHOADES

Background

Heather J. Rhoades is a Principal in Cummings & Lockwood's Private Clients Group and is Partner In Charge of the West Hartford office. Heather joined the Firm in 1999 and she practices in the areas of estate planning, estate settlement, trust administration and charitable planning. Heather is a member of the Firm's National Charitable Planning Group.

Practice Areas

- Private Clients Group
- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- Fiduciary and Trustee Services
- Wealth Protection Planning
- Philanthropic Giving
- National Charitable Planning Group
- Business Succession Planning
- Estate Planning for Corporate Executives
- Tax Controversy and Litigation

Education

- University of Connecticut School of Law (J.D., *summa cum laude*, 1999)
- University of Connecticut (B.A., *summa cum laude*, *Phi Beta Kappa*, 1996)

Bar Admissions

- Connecticut, 1999

Professional Organizations

- Connecticut Bar Association, Estate and Probate Section, Executive Committee
- American Bar Association
- Estate and Business Planning Council of Hartford, Past President

Professional Recognition



Heather J. Rhoades

Principal

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CUMMINGS & LOCKWOOD LLC

- The American College of Trusts & Estates Counsel (ACTEC), Fellow
- Chambers and Partners, High Net Worth Guide, Notable Practitioner, 2017 - Present
- The Best Lawyers in America, 2013 - Present
- The Best Lawyers in America, 2016, 2019, 2021, Hartford Trusts & Estates Lawyer of the Year
- Connecticut and New England Super Lawyers, 2014 - Present, Rising Star, 2008 - 2013

Civic and Philanthropic Activity

- *Trusts & Estates* Magazine, Philanthropy Committee of the Editorial Advisory Board, Member
- Hartford Foundation, Public Giving Professional Advisory Committee, Former Member
- The Mark Twain House & Museum, Ambassador

Articles/Publications

- "Contracts to Make a Will", *Trusts & Estates* Magazine, September 2021 Issue, co-author with Conrad Teitell and Brianna L. Marquis
- "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 Brianna L. Marquis
- "Cryptocurrency - Estate and Charitable Planning and Compliance," *Trusts & Estates* Magazine, January 2019, co-authored with Conrad Teitell and Katherine A. McAllister
- Power of Attorney, Connecticut, Practical Law Guide, co-author, Thomson Reuters
- Estate Tax: Connecticut, Practical Law Guide, co-author, Thomson Reuters
- Ancillary Estate Proceedings in Connecticut, Practical Law Guide, co-author, Thomson Reuters
- "Substantiating Charitable Deductions at the IRS," *Trusts & Estates* Magazine, July 2017, co-authored with Conrad Teitell and Cara Howe Santoro
- "Charitable Remainder Trust Pitfalls," *Trusts & Estates* Magazine, October 2015, co-author with Conrad Teitell
- "Termination of Charitable Remainder Trusts," *Trusts & Estates* Magazine, October 2014, co-author with Conrad Teitell
- "Gifting a Personal Residence or Farm," *Trusts & Estates* Magazine, July 2011 issue, co-author with Conrad Teitell
- "Charitable Gifts with Use Strings Attached," *Trusts & Estates* Magazine, October 2010