

Value Commitment and Service

CORREIRA & CORREIRA LLP



TRUSTS & ESTATES

Large Firm Reach Small Firm Service

Correira & Correira 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.

At Correira & Correira LLP, we understand the meaning of value, commitment and service. Together with our core legal staff, the firm has over 100 years of experience in firms of all sizes. We are devoted to our 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 & Correira LLP, our partners David J. Correira and Eric D. Correira, and our other legal professionals want you to know that the name may have changed 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

SPECIAL NEEDS TRUSTS

VALUE

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

COMMITMENT

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



David J. Correira

David J. Correira is a nationally recognized estates and trusts lawyer with over 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 including for clients in Florida, Switzerland and the United Kingdom. Attorney Correira is admitted in Massachusetts, Rhode Island and United States District Court.

He has been active in numerous community groups and civic affairs and has 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; at New York University's Tax Institute; and at St. Edmund Hall, Oxford University.

He is an active member of the advanced legal studies faculty at Suffolk University Law School and is a member of the adjunct faculty at New England School of Law in Boston. Attorney Correira has been a guest lecturer at law schools in Austria, Lithuania and Latvia. 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. Previously, he was a partner in the national law firm Holland & Knight LLP, resident in the Boston and Providence offices.

"...in terms of the Boston and Providence markets it is very likely that you'll see a number of small boutiques as the trend over the next several 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



Eric D. Correira

Eric D. Correira concentrates his law practice in the areas of estate tax planning, business planning, and trust, estate, and tax litigation. He is admitted to practice in Massachusetts, Rhode Island, Florida, United States District Court and United States Tax Court.

Attorney Correira received his Bachelor of Arts degree from The George Washington University, and his Juris Doctor and LL.M. in Taxation degrees from Villanova University School of Law. He also completed Villanova's Estate Planning Certificate program.

Attorney Correira has coauthored two chapters for Massachusetts Continuing Legal Education Inc. (MCLE)'s *New England Law Practice Collection* entitled "Construction of Wills" and "Asset Protection Trusts." He has had articles published on a variety of estate planning topics in Massachusetts Lawyers Weekly, Rhode Island Lawyers Weekly and the Rhode Island Bar Journal. He is a lecturer on estate planning and asset protection for the National Business Institute. Attorney Correira is a member of the Bristol County Estate Planning Council, Collier County (Naples) Bar Association, Rhode Island Bar Journal Editorial Board, Rhode Island Bar CLE Committee and the Tri-Town Chamber of Commerce (encompassing the Foxboro-Mansfield-Norton, Massachusetts area).

Recently, he completed a major conservation easement project in Warren, Rhode Island, involving the protection of shoreline and abutting farm and wildland acreage. Attorney Correira negotiated on behalf of his client with federal, state and local officials for a sale price that was later determined to be far in excess of the actual value of the conservation easement. He has also appeared and successfully argued several cases before the Massachusetts Appeals Court. These cases have included the proper interpretation of ambiguous provisions in estate planning documents, and disqualifying transfers of assets between family members under the federal and state Medicaid regulations.

Attorney Correira was instrumental in creating and implementing the Rhode Island Pooled Trust, the first and only such trust for special needs individuals in the Ocean State. The Rhode Island Pooled Trust allows individuals and their families to set aside assets without jeopardizing eligibility for government benefits, and is administered by a non-profit organization. He is also a member of the Board of Trustees for the Bristol County Research and Scholarship Foundation, a group that provides scholarships to students pursuing careers in medical and health-related fields.

He was named a partner in 2010 with the name change of the firm effective January 2011. Attorney Correira is the resident partner for the Naples, Florida office. His past experiences include working on Capitol Hill and for the Federal Communications Commission, as well as with the Villanova Law School Federal Tax Clinic.

"In many instances the income, estate, and real estate tax savings resulting from a move to Florida alone will cover the expense of living in the Sunshine State for six months a year."

– Naples Seminar, November 8, 2011

"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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