



Trusts & Estates

CHAIR(S)

[Joseph R. Marion, III](#)
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ATTORNEYS

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OVERVIEW

The AP&S Trusts & Estates Group is recognized for sophisticated and creative planning techniques that minimize your taxes and maximize your control of your assets. That's why business owners, professionals and others with significant wealth or property choose us to achieve their long-term financial objectives.

We work to understand your unique situation and provide customized estate planning and wealth transfer strategies to realize your financial goals, for the benefit of you, your family, your business and the organizations you support.

For new or revised estate plans, we devise tax-efficient business succession for closely held businesses, smart charitable giving strategies, and innovative trust arrangements. We can collaborate with your accountant, financial planner, insurance consultant and/or broker to create a seamless financial plan that meets your objectives.

Areas of Concentration

- Estate planning
- Financial planning
- Long term care planning
- Retirement planning
- Trusts
- Wealth preservation/ Asset protection
- Charitable giving
- Insurance planning
- Closely held business succession and planning

REPRESENTATIVE MATTERS

- Drafting wills and trust documents

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- Advising as to the strategic role of life insurance in estate planning, including the use of irrevocable trusts.
- Planning for incapacity or death.
- Planning for clients with dependents or family members with special needs.
- Representing descendants and guardianship estates in probate proceedings, including contested matters.
- Representing decedents' estates including preparation of fiduciary income and estate tax returns.
- Representing trustees in the administration of their duties as fiduciaries.
- Lifetime planning, including gifts and gift tax returns.
- Elder law, including Medicaid planning and Medicaid qualification.
- Minimizing asset exposure to creditors and protecting assets.
- Specialized income and estate planning for transferring closely-held businesses to the next generation and buy-sell agreements.
- Charitable giving, including the formation of tax-exempt corporations and charitable trusts.
- Executive and nonqualified deferred compensation, split-dollar funding and/or life insurance, and other fringe benefits for business owners and key employees.

SEMINARS / PUBLICATIONS

Publications

- David T. Riedel Hans Lundsten and Joseph R. Marion, Insight on Estate Planning.
- David T. Riedel, Wills, Trusts and Gifts, which analyzes Rhode Island cases and statutes.
- Joseph R. Marion, FAQ's Regarding Asset Protection for Physicians and Dentists, February 8, 2012.
- Joseph R. Marion, "Don't let Taxes Decide your Business' Future," Providence Business News, June 15, 2009.
- Joseph R. Marion, "Long-term Care Planning Essential in Tough Times," Providence Business News, November 17, 2008.

Seminars

- Joseph R. Marion, Medicaid Planning: From Qualifying for Benefits to Estate Recovery, NBI, April 2015.

- Joseph R. Marion, Planning Your Next Adventure: A Roadmap for Business Owners, CLE, February 2015.
- Joseph R. Marion, Ladies, Leadership and Legacies Round Table Discussion, Newport Chamber of Commerce Women in Business Series, November 2014.
- Joseph R. Marion, Advanced Family Law, NBI, September 20, 2014.
- Joseph R. Marion, Top Estate Planning Techniques, NBI, June 6, 2013.
- Joseph R. Marion, Financial Planning Association of Rhode Island-Planning for Special Needs Beneficiaries, April 9, 2013.
- Joseph R. Marion, Undoing Gifts: How to Counsel a Client with Donor's Remorse, Boston Bar Association, February 22, 2013.
- Joseph R. Marion, Empowerment for Families, Special Olympics Rhode Island, November 17, 2012.
- David T. Riedel, Succession Planning Options for the Private Business Owner, RI Bar Association Annual Meeting, June 2012.
- Joseph R. Marion, Estate Planning Update, Rhode Island Society of CPAs, January 19, 2012.
- Joseph R. Marion, Sophisticated Probate Strategies, NBI, December 9, 2012.
- Joseph R. Marion, Estate Planning in an Uncertain Legislative Environment, Partnership for Philanthropic Planning of Rhode Island, November 17, 2011.
- Joseph R. Marion, Moderator, 2011 Rhode Island Estate Planning and Elder Law: A Review of New Federal and State Estate Tax and Medicaid Qualification Changes, RI Bar Association Annual Meeting, June 2011.
- David T. Riedel, Dealing with CPA's – Estate Planning, RI Bar Association Annual Meeting, June 2011.
- Joseph R. Marion, Moderator, 2011 Rhode Island Estate Planning and Elder Law: A Review of New Federal and State Estate Tax and Medicaid Qualification Changes, Rhode Island Bar Association Annual Meeting, June 8, 2011.
- Joseph R. Marion, Rhode Island Forest Conservator's Organization, Inc, Seminar, December 12, 2011.
- Victoria M. Almeida, Ethics in Estate Planning, Salve Regina University, September 2011.
- Joseph R. Marion, Fundamentals of Trust Administration, NBI, February 10, 2010.
- David T. Riedel, Same-Sex Marriage in New England: New Protections and New Planning Challenges, 11th Annual Estate Planning Conference, Massachusetts CLE, January 8, 2010.
- Joseph R. Marion, Demystifying Asset Protection Vehicles, NBI, April 17, 2008.

AWARDS

Rated Tier 1 Metropolitan “Best Law Firm” by U.S. News-Best Lawyer.

