



## RICHARD P. BREED, III

### **Member**

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*"To represent a client properly, you have to stay current with changes in tax, corporate and probate law. But staying current is not enough. Today an attorney has to be a counselor at law in the traditional sense - listening to the client, developing a solution to the particular problem, and effectively communicating and implementing that solution."*

A specialist in the field of estate and business planning, Rick exemplifies the traditional counselor at law. Rick regularly advises business owners and their families on the complexities of estate planning and administration, taxation and corporate law. Prior to practicing law, Rick served as a senior trust officer at a major Boston financial institution. Rick is a co-founder of Tarlow, Breed, Hart & Rodgers which was established in 1991.

### **Bar and Court Admissions**

Massachusetts Bar

U.S. District Court, District of Massachusetts

U.S. Tax Court

### **Memberships**

American Bar Association

Boston Bar Association

Massachusetts Bar Association

Boston Estate Planning Council, President, 1995

### **Honors/Achievements**

Named a Massachusetts Super Lawyer by *Boston Magazine* in 2004, 2005, 2006, 2007 and 2008

### **Publications**

- Co-Author "Using Acquisitive, Divisive Reorganizations to Achieve Estate Planning Objectives," *Estate Planning*
- "Increase of Trust Benefits Through Situs Change" *Finance and Estate Planning*
- Co-Author "Final Regulations Under §501(c)(9) Present New Planning Opportunities"

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- "Using a Corporate Stock Purchase Agreement in Establishing Value for Estate Tax Purposes"; and sole authorship "Highlights of the New Massachusetts Sponge Tax" *Lifenotes*
- "Despite Risks, Personal Holding Companies Provide Many Opportunities for Estate Planners"; "When and How to Change the Situs of an Irrevocable Trust Without Adverse Effects"; and "Knowledge of the IRS's Approach Can Increase Taxpayers' Success on Questions of Valuation" *Estate Planning*
- "New Tax Bill Enhances §529 College Savings Plans" *Policy Matters*
- "Charitable Remainder Trusts – Having Your Cake and Eating it Too!" *The Massachusetts Life Underwriter*
- "New Chapter 14 Rules Affect Buy-Sell Agreements" *Estate Planning, News and Views*

### **Teaching**

- New England School of Law 1986-1987, Adjunct Professor, Advanced Corporate Tax and Business Planning
- Suffolk University Law School, Boston 1989-1997, Adjunct Professor, Estate Planning
- Bentley College Twenty-Fourth Annual Federal Tax Forum Estate and Gift Tax Workshop
- Various seminars for Massachusetts Continuing Legal Education, Inc.

### **Education**

B.A., Bowdoin College, 1971

J.D., *cum laude*, Suffolk University Law School, 1978

LL.M. in Taxation, Boston University Law School, 1981