PULLMAN &COMLEY LLC
ATTORNEYS

Patricia R. Beauregard

Member

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Patricia R. Beauregard's practice area focuses on sophisticated estate, tax and wealth planning for high net worth individuals and family businesses; estate and trust administration for individuals, banks and trust companies; and advising individuals and tax exempt entities, including charities, educational institutions and private foundations, on issues regarding entity formation, obtaining tax exempt status, solicitation of funds, board governance, excise taxes and management of institutional funds.

Prior to joining Pullman & Comley, Patti was in solo practice in Stratford, Connecticut, and before that, was an attorney in the Trusts & Estates Department of another law firm in New Haven. Patti frequently lectures on estate planning and fiduciary law.

Practice Areas

Trusts and Estates, Nonprofit Organizations

Representative Experience

- Estate and tax planning for individuals and owners of family owned businesses to minimize federal and state estate taxes and maximize the amount of assets passing to family members
- Business succession planning for owners of closely held businesses
- Trust administration advice and oversight for individual and corporate fiduciaries, as well as representation at probate court for trust accountings, construction proceedings, and contested matters
- Estate administration for large estates that include multiple trust terminations, hard-to-value assets including artwork and closely held businesses, supervision of probate proceedings, preparation of federal and state income and estate tax returns, and postmortem planning issues

- Formation of private foundations, public charities, and other tax exempt entities, and preparation of Form 1023 and other documents to obtain tax exempt status
- Provide advice on endowments and management of institutional funds, prudent investor act, and solicitation of charitable funds
- Provide advice on tax exempt board governance issues, including preparation and implementation of conflict of interest, whistleblower, document retention, investment, spending, and other policies, and advice on excise taxes, self-dealing, and executive compensation

Bar and Court Admissions

Connecticut

New York

U.S. District Court for the District of Connecticut.

Education

Quinnipiac University School of Law, J.D., *magna cum laude*, 1998; research and symposium editor, *Quinnipiac Law Review*

Fairfield University, B.A. , *magna cum laude*, 1991; Alpha Sigma Lambda National Honor Society

Publications

"ALERT: Important Estate Tax Changes in Tax Relief Act of 2010," January 24, 2011

"ALERT: Estate Planning in 2010: A Strange New World … of Uncertainty," January 29, 2010

Professional Affiliations

American Bar Association

Connecticut Bar Association - Estates and Probate Executive Committee

Fairfield County Bar Association

Greater Bridgeport Bar Association

New Haven County Bar Association

New York State Bar Association

Council on Law in Higher Education

Community Involvement

The Michael Bolton Charities, Inc. - board member and secretary

Client Security Fund Committee

Westport and Trumbull Continuing Education Programs - instructor