



Alan S. Parker

Member

90 State House Square • Hartford, CT 06103-3702
T: 860.541.3318 • F: 860.424.4370 • E: aparker@pullcom.com

Alan S. Parker serves as chair of the firm's Trusts and Estates practice and recognizes the importance of prudent estate planning in achieving a client's personal objectives. He prides himself on being a trusted counselor, confidentially discussing each client's circumstances and goals and understands that every client's situation is unique and each requires special attention and thoughtfulness.

It's important to Alan that his clients understand their planning and the documents they sign and the decisions they make since he has witnessed firsthand how the lack of appropriate planning can harm family relationships and cause unnecessary expenses and taxes. In light of this, Alan devotes the time necessary to explain important estate planning concepts in light of frequent law changes, and works with clients to incorporate tax planning strategies that should provide long term benefits to one's heirs and charitable organizations, without losing sight that personal objectives must receive the same, or more, attention.

In addition to his role in assisting clients with advance planning, Alan also applies his extensive experience to the settlement of estates, recognizing that this is a difficult time for many. He works with a team of experienced paralegals who have often been cited for their compassion in assisting those who have lost a loved one. With the assistance of paralegals, he helps guide fiduciaries through the Connecticut probate process.

Unfortunately, poor or casual planning has caused an uptick in complex estate and trust litigation. With this increase in contested Connecticut probate matters, Alan works to protect his client's rights, but also offers a practical, sensible approach to achieve results without extraordinary costs and time delay.

Alan's knowledge of trusts and estates and tax laws, has helped him counsel all types of fiduciaries, including corporate fiduciaries who have retained his services to handle significant trust matters in probate court. He understands and appreciates the importance of carefully preparing fiduciary accountings to ensure compliance with the Connecticut Principal and Income Act.

Alan's role in assisting clients with charitable giving plans has helped him to better advise non-profit organizations, which he helps to organize and guide these regarding their governance and administration practices. He works with many charitable foundations and has served as a grant-maker for a significant Connecticut private foundation for many years. He gains much satisfaction in seeing the good work that these

pullcom.com |  [@pullmancomley](https://twitter.com/pullmancomley)

BRIDGEPORT
203.330.2000

HARTFORD
860.424.4300

SPRINGFIELD
413.314.6160

STAMFORD
203.324.5000

WATERBURY
203.573.9700

WESTPORT
203.254.5000

WHITE PLAINS
914.705.5355

Alan S. Parker

organizations do in their communities.

Practice Areas

Trusts and Estates; Nonprofit Organizations; Probate Litigation

Experience

Trusts and Estates

- Helped the founder of a family business to prepare for succession of the business to the next generation with a plan that ultimately saved millions in transfer taxes through the use of an intentionally defective grantor trust and promissory notes, all accomplished prior to the business significantly appreciating in value.
- Served as counsel to numerous private charitable foundations, advising, establishing policies and participating in determining grant awards of several million dollars over the last ten years.
- Assisted in achieving a settlement of contested probate litigation matter involving multiple generation skipping trusts in a Connecticut probate court, involving six different law firms.
- Supervised the estate settlement of a multi-million dollar Connecticut probate estate with over 25 closely held business interests, by filing estate tax returns comprising thousands of pages of supporting documents successfully resulting in estate tax clearance.
- Established and advised several non-profit organizations that continue to provide important public service to their communities, including those supporting veterans, transparency in governmental affairs, and individuals with disabilities.
- Advised the fiduciary of trusts established pursuant to 9/11 victims settlement process.
- Counseled numerous individual clients who decided to establish domicile outside of Connecticut.
- Prepared estate plans for wealthy individuals whose objective was to provide for a second spouse, and children and grandchildren.

Probate Litigation

- Representation of clients before the U.S. Internal Revenue Service and the state Department of Revenue Services in contested tax proceedings
- Estate planning for individuals and owners of closely held businesses
- Use of trusts in effectuating estate planning and financial management objectives for family assets and enterprises

Alan S. Parker

- Individual and family counseling with regard to transfer of wealth, including planning for generation skipping transfers and Medicaid (Title XIX) eligibility and benefits
- Post-mortem tax planning and general supervision of the probate administration and tax settlement of estates
- Preparation of wills and testamentary and the inter-vivos trust agreements, living wills and advance health care directives, powers-of-attorney and related documents to meet the needs of a wide range of clientele
- Assisting a newly divorced doctor with a new estate plan in favor of her children
- Amending an irrevocable trust by “decanting” it under New York law
- Drafting an estate plan for a business owner with a blended family and a need for asset-protection planning
- Updating the estate plan of an elderly couple and meeting with them in their assisted living facility
- Terminating a Charitable Remainder Unitrust on the passing of the second spouse and distributing the trust assets to the named charities.
- Estate planning for wealthy individuals including corporate executives and family business owners
- Develop and implement estate plans for domestic and international clients designed to minimize federal and State gift, estate and generation-skipping taxes and to facilitate effective and efficient distribution of assets. Such plans may include utilizing revocable trusts, insurance trusts, grantor retained interest trusts and limited liability companies
- Develop and implement estate plans designed to benefit charitable causes which may include establishing various forms of charitable trusts and private foundations
- Supervise the probate and tax administration of Connecticut domiciliary and ancillary decedents’ estates, trusts and conservator estates
- Represent clients before the U.S. Internal Revenue Service and the Connecticut Department of Revenue Services in federal and Connecticut estate tax matters
- Represent fiduciaries, beneficiaries and creditors in contested tax and probate matters
- Represent individuals, area hospitals and nursing homes in probate and Medicaid (Title XIX) matters
- Serve as private and court-appointed administrator, conservator, executor and trustee

Bar and Court Admissions

Connecticut
New York

Alan S. Parker

Education

New York University, LL.M. in taxation, 1988

University of Toledo College of Law, J.D., *cum laude*; articles editor, *University of Toledo Law Review*, 1979

State University of New York at Binghamton, B.A., 1976

Alerts and Newsletters

Proposed Tax Law Changes Impacting Estate and Gift Taxes
09.22.2021

Beneficiary Designated Property: A Trap for the Unwary
07.16.2021

Four Key Estate Planning Issues We're Following in 2021
03.05.2021

Professional Affiliations

American Bar Association

Connecticut Bar Association - Taxation Section; Estates and Probate Section

New York State Bar Association

Greater Hartford Probate Forum

Hartford Tax Group

Community Involvement

Emanuel Synagogue in West Hartford - Life Member, Board of Trustees, Past President

Jewish Federation of Greater Hartford - Community Trustee

Commission on Jewish Education and Leadership, Greater Hartford - Chair, La'atid Leadership Initiative

Jewish Community Foundation of Greater Hartford - Legal and Tax Panel

Jewish Community Foundation of Greater Hartford and Jewish Federation of Greater Hartford - Long Range Strategic Planning Joint Committee Member

Honors & Recognitions

Selected to the *Connecticut Super Lawyers* list from 2006 to 2011 in the areas of estate planning and probate law

Alan S. Parker

Listed in *The Best Lawyers in America* in the area of trusts and estates since 2013

**For more about the standards for inclusion in Connecticut Super Lawyers, please see www.superlawyers.com/connecticut/selection_details.html.