



## HEATHER J. RHOADES

### Background

Heather J. Rhoades is a Principal in Cummings & Lockwood's Private Clients Group and is based in the West Hartford office. She practices in the areas of estate planning, estate settlement, trust administration and charitable planning. Heather is a member of the Firm's National Charitable Planning Group.

### Practice Areas

- Private Clients Group - Chair
- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- Fiduciary and Trustee Services
- Wealth Protection Planning
- Philanthropic Giving
- National Charitable Planning Group
- Business Succession Planning
- Estate Planning for Corporate Executives
- Tax Controversy and Litigation

### Education

- University of Connecticut School of Law (J.D., *summa cum laude*, 1999)
- University of Connecticut (B.A., *summa cum laude*, *Phi Beta Kappa*, 1996)

### Bar Admissions

- Connecticut, 1999

### Professional Organizations

- Connecticut Bar Association, Estate and Probate Section, Executive Committee
- American Bar Association
- Estate and Business Planning Council of Hartford, Past President



**Heather J. Rhoades**

**Principal**

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# CUMMINGS & LOCKWOOD LLC

## Professional Recognition

- The American College of Trusts & Estates Counsel (ACTEC), Fellow
- Chambers and Partners, High Net Worth Guide, Notable Practitioner, 2017 - Present
- The Best Lawyers in America, 2013 - Present
- The Best Lawyers in America, 2016, 2019, 2021, Hartford Trusts & Estates Lawyer of the Year
- Connecticut and New England Super Lawyers, 2014 - Present, Rising Star, 2008 - 2013

## Civic and Philanthropic Activity

- *Trusts & Estates* Magazine, Philanthropy Committee of the Editorial Advisory Board, Member
- Hartford Foundation, Public Giving Professional Advisory Committee, Former Member

## Articles/Publications

- "Charitable Gifts: Ethical Concerns For all Professions: Part 2; Know your stuff, keep up-to-date and do the right thing," *Trusts & Estates Magazine*, August 2024 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "Charitable Gifts: Ethical Concerns For all Professions; Avoiding sanctions, malpractice claims, IRS' costly penalties, the slammer," *Trusts & Estates Magazine*, May 2024 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "Tax-Wise Charitable Remainder Trust Planning; Getting it right; fixing up the other guy's mistakes," *Trusts & Estates Magazine*, December 2023 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "Issues Regarding Charitable Remainder Trusts; A deep dive into their complexities," *Trusts & Estates Magazine*, November 2023 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "The Ugly Side of Charitable Remainder Trusts; IRS crackdown on abusive tax schemes," *Trusts & Estates Magazine*, October 2023 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "Crucial Timing of Charitable Contributions Avoiding the 'anticipatory assignment-of-income' trap" *Trusts & Estate Magazine*, September 2022 Issue, co-author with Conrad Teitell and Heather J. Rhoades
- "Donors' Charitable Pledges, The Ins and Outs," *Trusts & Estates Magazine*, October 2021 Issue, co-author with Conrad Teitell and Brianna L. Marquis
- "Contracts to Make a Will," *Trusts & Estates Magazine*, September 2021 Issue, co-author with Conrad Teitell and Brianna L. Marquis
- "No Thank You: Tax, Legal and Practical Consequences of Charitable Gifts Returned to Donors," *Trusts & Estates Magazine*, January 2020 Issue, co-author with Conrad Teitell and Brianna L. Marquis
- "Cryptocurrency - Estate and Charitable Planning and Compliance," *Trusts & Estates Magazine*, January 2019, co-authored with Conrad Teitell and Katherine A. McAllister
- Power of Attorney, Connecticut, Practical Law Guide, co-author, Thomson Reuters
- Estate Tax: Connecticut, Practical Law Guide, co-author, Thomson Reuters
- Ancillary Estate Proceedings in Connecticut, Practical Law Guide, co-author, Thomson Reuters
- "Substantiating Charitable Deductions at the IRS," *Trusts & Estates Magazine*, July 2017, co-authored with Conrad Teitell and Cara Howe Santoro
- "Charitable Remainder Trust Pitfalls," *Trusts & Estates Magazine*, October 2015, co-author with Conrad Teitell