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Pannone Lopes Devereaux & O'Gara Estate & Trust Attorneys Publish Advisory on the Importance of Establishing Domicile in Estate Planning

Boca Raton, FL – January 31, 2019 – Pannone Lopes Devereaux & O'Gara LLC ([PLDO](#)) estate and trust attorneys Gene M. Carlino and Jason S. Palmisano today release an advisory on [Why Your Domicile Is A Key Factor In Estate Planning](#) to address the critical importance of an individual's need to have properly established legal domicile (the state in which you are physically present with the intent to stay in that state indefinitely) for the purposes of tax liability and enforcement of their estate plan upon death. The advisory also explains tax implications and options if a person is domiciled at the time of death in one state and owns real property in a different state, while emphasizing the need to update estate plans as needed to ensure that end-of-life wishes and intentions for loved ones are honored.

The attorneys highlight the "Rhode Island – Florida Connection" as an example to describe the considerations these states use to determine domicile, including providing an overview of the Ocean State's issue of an individual's "subjective intent" as part of a court decision, as well as offer a thorough review of certain planning steps individuals should take to properly establish domicile in the Sunshine State.

Attorney Carlino is a Partner at PLDO with offices in Rhode Island and Florida. He is a highly respected lawyer with more than 25 years of experience in all areas of estate and tax planning and administration, probate administration and trust litigation, and Medicaid planning and Elder Law. The depth and breadth of his experience is extensive in all areas of his practice and includes estate planning for high net worth individuals, asset protection and representing individuals before the Internal Revenue Service in contested assessments during the examination phase, before the Appeals Division, and at trial in the United States Tax Court, the United States Court of Federal Claims, and the Federal District Court. In addition, Attorney Carlino advises clients in all matters of federal income tax planning, including

structuring and implementing like-kind exchanges from routine to a highly sophisticated nature, and advising corporate taxpayers and shareholders in connection with tax-free reorganizations.

Attorney Carlino earned his J.D. from Boston University School of Law, his LLM in Taxation from New York University School of Law and a B.S. in Accountancy from Providence College, *magna cum laude*. He is admitted to practice law in Rhode Island, Massachusetts and Florida. He serves as a member of the National Academy of Elder Law Attorneys (NAELA) Tax Steering Committee and is the former Rhode Island Chapter President of NAELA, a national public policy advocacy group dedicated to the unique needs of the elder population.

Attorney Palmisano is a Florida Bar board certified lawyer in wills, trusts and estates law, which is a highly regarded designation that recognizes member-attorneys for their high standard of professionalism, ethics and special knowledge, skills and proficiency in practice areas. He concentrates his practice on counseling clients in all areas of trust and estate planning and administration, Elder Law and guardianship law, Medicaid planning, disability planning and probate administration. He has significant experience advising clients on wealth management, asset protection, charitable giving strategies and in all matters of tax planning, including multinational tax and advising clients on business and succession planning. Attorney Palmisano earned his J.D. from Samford University, Cumberland School of Law, *cum laude*, his LL.M in Taxation from the University of Florida Levin College of Law and a B.S. in Math Education from the Miami University in Ohio. He is licensed to practice in Florida and is a member of the Boca Raton County Bar Association and the Bar Association's Probate/Guardianship Committee, as well as the Greater Boca Raton Estate Planning Council.

To contact Attorneys Carlino and Palmisano, call 561-362-2034 (FL office) or 401-824-5100 (RI office), or email gcarlino@pldolaw.com and jpalmisano@pldolaw.com. For information about PLDO, visit www.pldolaw.com and follow us on LinkedIn, Twitter and Facebook.

About Pannone Lopes Devereaux & O'Gara LLC

Pannone Lopes Devereaux & O'Gara ("PLDO") attorneys are highly skilled with a proven track record of achievement representing clients with respect to complex matters in a wide range of disciplines and industries. The founders of PLDO were formerly partners in an international law firm and are trained in multiple disciplines. The primary areas of practice for the firm include business law, special masterships, government relations and legislative strategies, civil litigation, real estate development, commercial lending, municipal law, nonprofit law, cyber law, health care law, white collar defense, estate planning, probate administration and trust litigation. The core values of respect, integrity, quality service and responsiveness are stressed each day at PLDO and the firm is committed to supporting the community in a meaningful way. The firm has offices in Florida, Massachusetts and Rhode Island. For more information, visit www.pldolaw.com.

