



Gene M. Carlino

Partner

gmcarlino@pdlolaw.com

Gene M. Carlino is a Partner with Pannone Lopes Devereaux & O’Gara LLC. He is a highly respected attorney with more than 25 years of experience in all areas of estate and tax planning and administration, Medicaid planning, probate administration and trust litigation. His practice includes advising and advocating for clients in all matters involving federal and state taxation, including 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. Prior to joining the firm, he was the founder and successful business owner of Carlino Law Associates, PC since 1999.

Attorney Carlino is a prominent member of the legal community. In 2022, he was chosen as a Fellow of the American College of Trust and Estate Counsel (ACTEC), the most prestigious organization in the United States for estate planning and trust counsel, based on his “outstanding reputation, exceptional skill, and substantial contributions to the field.” In addition, he was selected by his peers for inclusion in *The Best Lawyers in America*® in Trusts and Estates, and he received the peer-evaluated Professional Excellence in Law Award in 2022 from Rhode Island Monthly, a distinction recognizing only 5% of attorneys in the area. Attorney Carlino has also been honored by his peers and judges with the AV Preeminent rating from Martindale Hubbell, which is the highest rating based on both legal ability and ethics. He is also a published author and was the recipient of the 2020 Rhode Island Bar Journal Lauren E. Jones, Esq. Writing Award. He has vast experience in all phases of the tax collection process, including negotiating installment agreements, Offers in Compromise, penalty abatement requests if reasonable cause exists and advising clients on how to properly structure their affairs within the bounds of the law, so as to better position clients for a favorable settlement and to avoid unnecessary exposure to collection procedures. In addition, he 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.

In his estate and trust planning and administration practice, he counsels clients in a wide range of areas that include funded revocable trusts, funded irrevocable trusts, funded life insurance trusts, planning for families with a noncitizen spouse and for families with special needs children or beneficiaries, grantor retained annuity trusts, sales to irrevocable trusts using a conventional promissory note and/or using a self-canceling installment note, and domestic asset protection trusts.

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In addition, Attorney Carlino has significant experience in the practice of Elder Law, including advising individuals in all phases of the Medicaid planning and the eligibility process, assisting in designing and implementing Medicaid plans and handling appeals through the state administrative hearing process. He is a member of the National Academy of Elder Law Attorneys (NAELA) Tax Steering Committee, and the former Rhode Island Chapter President of NAELA, a national public policy advocacy group dedicated to the unique needs of the elder population.

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 licensed to practice in Rhode Island, Massachusetts and Florida and also admitted to the United States Tax Court, United States Court of Federal Claims and the Federal District Court of Rhode Island. He is also licensed by the National Football League Player's Associations as a contract advisor.

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

- Florida Bar Association
- Massachusetts Bar Association
- Rhode Island Bar Association
- National Academy of Elder Law Attorneys, Tax Steering Committee
- Greater Boca Raton Estate Planning Council
- The American College of Trust and Estate Counsel (ACTEC), Fellow

