WB WhitmanBreed

Luke T. Tashjian,
Partner

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Practice Areas

- Business Law
- Tax
- Tax Controversies
- Trust and Estates
- Trusts & Estates - Planning
- Trusts & Estates - Taxation

Education

- University of Connecticut
- University of Connecticut School of Law
- Boston University School of Law (LLM - Tax)

Admitted to Practice

- Massachusetts (2006)
- Connecticut (2007)
- New York (2012)
- U.S. Tax Court
- U.S. District Court, District of Massachusetts
- U.S. District Court, District of Connecticut

Biography

Luke is a partner in the Firm's Trusts & Estates, Business Law, and Tax Departments. Luke's estate planning and administration practice includes probating estates and designing estate plans. In connection with his estate planning practice he prepares: wills, revocable trusts, domestic asset protection trusts, and irrevocable trusts; including spousal limited access trusts (SLATs), irrevocable life insurance trusts (ILITs), grantor trusts, and complex trusts. Luke also advises clients on the transfer of assets to trusts including life insurance policies, private equity fund interests, and business interests. The types of tax controversy and collection matters that Luke represents clients in include domicile and residency audits, income tax audits, sales tax audits, requests for innocent spouse relief, and offers in compromise. Luke also represents clients in forming tax efficient business vehicles, the admission of new owners and equity compensation, and the purchase, sale, and merger of businesses.

Luke represents clients before various courts, including the Connecticut Probate Courts and the Connecticut Superior Court in probate matters such as conservatorship proceedings, will contests, and probate disputes. He also represents clients before the U.S. Tax Court and the U.S. District Court in tax matters.

Professional & Community Affiliation

- Fellow, The American College of Trust & Estate Counsel
- Member of the Executive Committee of the Connecticut Bar Association's Tax Section and Immediate Past Chair
- Chair of the Connecticut Bar Association's Tax Section's Continuing Legal Education Subcommittee
- Chair of the Fairfield County Bar Association's Tax Committee
- Member, Stamford Rotary Club
- Member, New Canaan Exchange Club
- Member, New Canaan Zoning Board of Appeals
- Member, Fairfield County Community Foundation, Young Professionals Advisory Committee

Honors & Recognition

- Connecticut Super Lawyer® 2015-2018 (Rising Star – Estate Planning & Administration). See selection information at http://www.superlawyers.com/connecticut/selection_details.html

Publications & Presentations

- Speaker, "Tax Provisions in the CARES Act," Connecticut Legal Conference, September 14, 2020
- Speaker, "The Probate Process from Start to Finish," National Business Institute, May 5, 2020
- Speaker, "Business Succession Planning," June 10, 2019
- Moderator, "Connecticut Tax Update with Commissioner Scott Jackson," Fairfield County Bar Association and Connecticut Society of CPA's, October 24, 2018.

- Moderator, “Tax and Ethics Panel,” Federal Tax Institute of New England, October 18, 2018.
- Speaker, “Civil Tax Non-Compliance for Decedent’s Estates,” Probate Section of the Connecticut Bar Association, October 1, 2018.
- Speaker, “Estate Inventories and Satisfying Creditor Claims,” National Business Institute, September 25, 2018.
- Speaker, “Tax Cuts and Jobs Act of 2017 and State Responses to the Act,” Westchester County Chapter of the New York Society of Independent Accountants, June 14, 2018.
- Speaker, “Tax Cuts and Jobs Act of 2017,” Connecticut Bar Association’s Annual Conference, June 11, 2018.
- Speaker, “Income Taxation of Trusts and Structuring Marital Trusts,” National Business Institute, June 7, 2018.
- Speaker, “Marshaling Assets and Handling Claims Against Estates,” National Business Institute, May 17, 2018.
- Moderator, “Tax Ethics Panel,” Tax Section of the Connecticut Bar Association, May 9, 2018.
- Speaker, “Tax Cuts and Jobs Act of 2017,” Fairfield County and Westchester County Chapter of the International Fiscal Association, April 26, 2018.
- Speaker, “Income Taxation of Trusts,” Halfmoon Education, Inc., December 7, 2017.
- Moderator, “Ethics Issues for Tax and Estate Planning Attorneys,” Federal Tax Institute of New England, November 10, 2017.
- Speaker, “Business Succesion Planning,” National Business Institute, June 26, 2017.
- Moderator, “New Partnership Audit Rules,” Connecticut Bar Association, June 12, 2017.
- Speaker, “Creditor Claims Against Estates,” National Business Institute, May 15, 2017.
- Speaker, “Tax Deductions for Donations of Conservation Easements & Donations of Real Property,” May 3, 2017.
- Speaker, “The Ultimate Guide to Probate,” National Business Institute, December 6, 2016.
- Speaker, “Connecticut Estate and Income Domicile & Residency Audits,” Federal Tax Institute of New England, November 18, 2016.
- Speaker, “Internal Revenue Service’s Section 2704 Proposed Regulations,” Tax Section of the Connecticut Bar Association, October 19, 2016.
- Speaker, “Cancellation of Indebtedness Income,” Annual Meeting of the Connecticut Bar Association, June 13, 2016.
- Speaker, “Representing Clients in Civil Tax Collection Matters,” New York Society of Indepedent Accountants, June 18, 2015.
- Speaker, “2014 Connecticut Tax Law Changes,” New York Society of Independent Accountants, January 6, 2015.
- Speaker, “Everything You Wanted to Know About Choosing a Business Entity and Starting a Business from the IRS/ DRS Perspective,” Fairfield County Bar Association, December 9, 2014.
- Speaker, “The Connecticut Model Entity Transaction Act,” Connecticut Society of Certified Public Accountants, September 18, 2014.
- Speaker, “Tax Aspects of Cross Entity Mergers and Conversions,” Connecticut Bar Association, March 21, 2014.
- Author, “The Use of Beneficiary Defective Trusts in Modern Estate Planning,” 48 A.B.A. REAL PROP. TR. & EST. L.J. 353 (2014).
- Speaker, “Tax Considerations in Choice of Business Entity,” Connecticut Bar Association November 15, 2013.
- Speaker, “The Use of Beneficiary Owned Trusts and a Comparison of Such Trusts to Alternate Estate Planning Vehicles,” Connecticut Bar Association’s Tax Section, March 20, 2013.
- Author, “The Survival of Universal Health Care in Massachusetts,” 32 W. NEW. ENG. L. REV. 141 (2010).