



## Thomas J. Moylan

### OF COUNSEL

Providence

401.453.0550

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### RELATED SERVICES

- Business Transactions
- Estate & Trust Litigation
- Real Estate
- Wealth Management, Probate & Asset Protection

### OFFICES

- Providence
- Tampa
- Miami

### OVERVIEW

Thomas J. Moylan is Of Counsel in the Rhode Island office of GRSM and is a member of the Business Transactions practice group. He concentrates his practice in advising businesses and individuals in the areas of real estate law, estate and trust planning, estate administration, asset protection planning and business law.

Thomas provides clients with tax services and representation in all types of planning, structuring complex business, financing, and real estate transactions. He assists his clients in planning for and implementing the transfer of assets during life and at death advising on such matters as estate planning and administration, succession planning for owners of family businesses, planning for distributions from retirement plans, charitable giving, formation of tax-exempt organizations and trust administration and tax reporting.

Additionally, Thomas aids his clients in implementing appropriate strategies to form a barrier between their assets and those who are trying to gain access to them. Services provided include forming appropriate entities to protect assets, utilizing domestic and offshore asset protection trusts where indicated, and evaluating and describing the tax consequences of any recommended strategy.

Thomas represents domestic and international clients in a wide range of real estate transactions which involve the acquisition, financing, development, construction, management, operation, leasing and sale of office, retail, industrial, and residential properties, with particular focus on 1031 exchanges and capital gain planning.

He has represented individuals and businesses before the IRS and state taxing authorities in audits and appeals as well as U.S. Tax Court.

He also assists elderly and disabled clients of all incomes with applying for government benefits such as Medicaid, and planning to qualify for government benefits.

## **PRESENTATIONS**

- U.S. Small Business Administration/Service Corps of Retired Executives – Annual Tax Update
- Boston Tax Institute – Taxation of Real Estate Transactions; IRC Section 1031 Like-Kind Exchanges
- National Business Institute – Elder Law

## **CREDENTIALS**

### **Admissions**

Massachusetts

Rhode Island

Florida

U.S. District Court, District of Massachusetts

U.S. Tax Court

### **Memberships**

Florida Bar Association – Sections of Tax, Probate and Trust Law

Rhode Island Bar Association

National Academy of Elder Law Attorneys – National and Massachusetts Chapters

### **Education**

LL.M., Taxation, Boston University School of Law

J.D., Suffolk University Law School

B.S., *cum laude*, Finance, Providence College