

Ric Gregoria is a board certified expert in wills, trusts, and estates. He is president of the firm and a member of the firm's management committee.

He specializes in counseling high net worth individuals, families, and business owners regarding intergenerational wealth transfers and business succession matters. Ric has substantial experience planning with sophisticated estate planning techniques and business succession involving leveraging of exemptions and valuation discounting. He also represents fiduciaries in administering complex estates and trusts. Ric's clients regularly call on him to provide the legal insight and overall framework to efficiently integrate advice from out-of-state attorneys, financial advisors, accountants, and other professionals.

Additionally, Ric serves as governing board chairman of the Patterson Foundation—one of Florida's largest and most progressive foundations, and has significant experience working with generous families to structure, establish, and fund private foundations, maximizing charitable deductions while achieving their individualized philanthropic goals.

Ric's recent representative engagements include:

- Extensive complex estate planning for individuals and families, some with assets approaching \$1 billion involving complex techniques such as: FLP, GRAT, IDGT, QPRT, SLAT, CRAT, CRUT, ILIT, CLAT, CLUT, and GST Dynasty Trusts
- General counsel to several \$100 million plus entrepreneurs and their organizations
- General counsel to \$100 million plus charitable foundations
- Legal counsel for large and highly complex estate involving over 100 business entities; successfully negotiated a zero tax change under audit
- Legal counsel for \$400 million plus complex estate predominantly comprised of business assets and post-death business and tax restructuring of the same
- Extensive audit experience in serving as counsel representing estate and gift tax challenges and disputes including complex business valuations, FLPs, and other complex tax issues
- Tax and estate counsel in the preparation of Private Letter Rulings for complex estate and gift tax matters
- Co-counsel on complex trust, estate, and probate litigation matters

Ric was previously employed as a CPA with PriceWaterhouse (now known as PwC), and as an attorney with Squire Sanders & Dempsey



Ric Gregoria

Partner

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(now known as Squire Patton Boggs). He is a frequent lecturer on the legal aspects of estate planning and co-authored the BNA Tax Management Estate and Gift Tax Returns and Audits Portfolio 822. He has served as guest lecturer for Steven Forbes of Forbes Magazine, the American College of Surgeons and the Florida Bar.

EDUCATION

J.D., **University of Virginia School of Law**, The Tax Review, Managing Editor
B.S.Acc., **Florida State University**, Magna Cum Laude; Beta Gamma Sigma; DuPont Scholarship for Academic Excellence; John E. Champion Scholarship for Accounting Excellence

PRACTICES

Estate Planning, Business Succession, Estate & Trust Administration
Tax

ADMISSIONS & LICENSURE

Bar

Florida, Board Certified in Wills, Trusts, and Estates by The Florida Bar

Courts

U.S. Tax Court
U.S. District Court for Southern District of Florida

HONORS

Martindale-Hubbell, AV Preeminent
Best Lawyers, Lawyer of the Year, 2019
Best Lawyers in America, 2009-2019
Florida Super Lawyers, 2011-2014, 2016-2020
Florida Trend, Legal Elite, 2012, 2016, 2020
Top Rated Lawyer in Trusts and Estates Law selected by American Law Media and Martindale-Hubbell, 2014

PUBLICATIONS & PRESENTATIONS

Legacy Giving: The Ira and Patricia Strauss Fund For Children's Literacy (Spring 2019)

Tax Strategies for Today and Tomorrow. 31st Annual Forbes Cruise for Investors (January 2019)

The Importance of CEO and Board Communications for Nonprofits (February 2017)

A Proactive Approach to Help Client's Businesses Operate Smoothly in Times of Transition (January 2017)

Donating Art to Charity Tax Benefits (October 2014)

PROFESSIONAL & CIVIC ENGAGEMENT

Patterson Foundation, Chairman of the Board
American Heart Association, Past President

Family Counseling Center, Past President
Catholic Charities Foundation, Board Member Emeritus