



The Quattro Firm About Town

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Welcome to The Quattro Firm

At the Quattro firm, we believe in viewing our client as a whole person as opposed to just a set of legal issues. We believe that in order to be a successful advocate, we must be able to understand the full needs of our clients, not just the legal needs. By using this full understanding, we advocate with compassion.

more on **2**

Meet The Quattro Firm



Nicole McNamara Quattrocchi is the founding member of the Quattro Firm. She is a 2008 Southern Methodist University Law School graduate and a 2004 Wake Forest University Graduate. Nicole is a licensed Texas attorney where her practice involved mostly civil and commercial litigation. Nicole has been licensed in Florida since 2014 and has centered most of her practice on domestic relations law.

Nicole has spent a lot of time volunteering in her legal career whether it be through pro bono cases or through assisting at the Hurricane Katrina Relief Clinic in law school. Nicole believes in viewing the client as a whole person and not just a specific legal issue and therefore has, thus far, taken every case that the firm can handle, regardless of inability to pay. She is a passionate and compassionate attorney who looks forward to working with people across the spectrum of life with all of their legal needs.



Robert J. Fraxedas specializes in Estate and Tax Planning, as well as Estate Administration and Litigation. He is a 2015 University of Miami graduate (LL.M. – Estate Planning) and a 2005 University of Florida graduate (J.D.). Robert has been licensed in Florida since 2006, and currently lives in Boca Raton.

Robert regularly presents seminars on estate planning and probate matters throughout the state of Florida. A former president of Citrus Civitan, Robert believes in donating time and hands-on effort to the less fortunate. He has organized fundraising events for people with congenital disabilities, mentors underprivileged school-age children, and volunteers at homeless shelters. He strongly believes in providing all clients the best legal counsel possible, from highly compensated executives to impoverished individuals.



Melanie Bruchet is a 2012 graduate of Mercer University's Walter F. George School of Law in Macon, Georgia, where she received her J.D. and a Certificate in Advanced Legal Writing, Research, and Drafting from Mercer's top rated legal writing program. Melanie served on the Board of Directors for the Stonewall Bar Association of Georgia as well as completed internships at CASA (Court Appointed Special Advocates) for Children and the U.S. Attorney's Office for the District of New Jersey.

Melanie has presented nationally on the subjects of human trafficking and LGBT youth in the juvenile court system. She also co-authored an amicus brief to the Georgia Supreme Court on the issue of post-separation custodial rights and the emotional effect on children of divorced parents. Melanie maintains an active bar license in Georgia and is sworn in to both the Georgia Court of Appeals and the Georgia Supreme Court. A South Florida native, she currently lives in Asheville, North Carolina.



Monique L'Italien is a civil and commercial litigator and appellate attorney who has practiced in Florida since 2001. She has broad experience at the trial and appellate levels in federal and state court. Her practice areas include bankruptcy, contract disputes, family law, real property and some criminal. Prior to entering private practice, Ms. L'Italien was an Assistant Attorney General for the State of Florida, handling criminal appeals and civil litigation matters.

Ms. L'Italien earned her B.A., cum laude, from Trinity College in Washington D.C and her J.D. from Vermont Law School. Ms. L'Italien enjoys traveling, running, spending time with her animals including her horse Dancer, an off track thoroughbred rescue, and doing other animal welfare work.

Read more about The Quattro Firm at www.thequattrofirm.com

Meet The Quattro Firm



Maria Kontos obtained her Bachelor of Arts from Florida Atlantic University in 1995. Ms. Kontos has over 16 years of experience working on complex and voluminous civil, criminal and family law cases which involve organizing thousands of documents, discovery and file organization.

Ms. Kontos is intricately involved in the defense of all of the firm's clients' cases and takes great pride in assisting and working toward a favorable outcome in each case.



Jennifer Mondone is the office manager of the Quattro Firm. Jennifer grew up in upstate New York. She is a graduate of the Ohio State University where she studied financial management and business administration. Since graduating she's lived in North Carolina and settled in Florida for the last 13 years. This is her first job at a law firm but has previously dabbled in the insurance and mortgage industry, most recently in management for restaurants, from start ups to corporate chains and sales.

Jennifer also assisted in co-creating 2 humans which for the last 6 years has been her main focus and accomplishment. She enjoys spending her time with the family, paddle boarding, volunteering at the kids school, movie nights and anything involving wine or mimosas.



Sarah Kontos has been working professionally in accounting since 2005. Her experience includes conducting, supervising, and reviewing annual audits, bookkeeping and payroll, and compilations and examinations of the financial records of a wide range of businesses including non-profits, law firms, restaurants, 401(k) plans, and other service industries.

Sarah attended Florida Atlantic University earning her degree in Mathematics and attending an additional two years of studies in Accounting and Business Administration. She is originally from West Palm Beach, FL. She is a supporting member of Compass Lake Worth, United Way and Farm Sanctuary, and she volunteers at various fundraising events for local charities.

Read more about The Quattro Firm at www.thequattrofirm.com

The Quattro Firm About Town



The Quattro Firm celebrated over lunch at our favorite lunch location, The Grilled Cheese Gallery

+ Our Practice Areas

- Adoption
- Bankruptcy
- Business Formation
- Civil Litigation
- Commercial Litigation
- Contract Drafting
- Contract Review
- Corporate Matters
- Estate Planning
- Family Law & Domestic Relations
- Family Law Mediation
- General Litigation
- LGBT Issues & Custody
- Marital Contracts
- Probate Litigation
- Probate Administration
- Wills & Trusts



The Quattro Firm and guests attend a tasting at Total Wine in Palm Beach Gardens to celebrate Nicole's birthday.



The Rosarian Academy Mock Trial team presented their Lorax themed mock trial for teachers, parents, and friends. The trial involved the Lorax representing the Truffula Trees suing the Onceler for public nuisance. The children learned about the nature of a trial, the testimony of witnesses and how to determine the weight to be given to such testimony as well as the difference between issues of fact and law. Coach Nicole Quattrocchi was extremely proud of their accomplishments.



The Quattro Firm About Town



Nicole and her husband enjoy a play at the Kravis Center in the summer.

Summer Promotion:

In honor of the summer heat, we are offering 15% off our flat-rate fees from now until August 31, 2018. We appreciate your business and look forward to working with you soon.

As always, please follow us on social media. If you'd like to submit a review either on Facebook or through our website, please get in touch with us.



Nicole and Jennifer celebrate a trial victory at the newest location of Lime.

Better Late Than Never: IRS Application of *U.S. v. Windsor* for Wealthy Same-Sex Spouses

By: Robert J. Fraxedas

It is hard to believe that it has already been five years since the United State Supreme Court handed down its decision in *U.S. v. Windsor*, (570 U.S. 744, 2013) in which it declared to the Congress that the 1996 Defense of Marriage Act's ("DOMA") restrictive definition of marriage (as only possible between an opposite-sex couple) was unconstitutional.

But that is because for the vast majority of Americans, *Windsor*

was little more than a moral victory, a long overdue Federal recognition of the right of *any* couple to sanctify their decision to be together for as long as they both shall live. To the much smaller number of people directly affected

by this decision (LGBT Americans comprise about 4% of the total demographic), *Windsor* provided an immediate panacea for the suffering they had endured in the forms of repudiation, ridicule, and logistical headaches. Same-sex marriage was suddenly completely legal, recognized by all arms of the Federal government and accompanied by all the usual rights a married couple could expect to come into.



"I didn't get there by wishing for it or hoping for it, but by working for it."

—Estée Lauder

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And yet, an even smaller group of Americans has had to wait longer still for a chance to recover what once had been lost to the Feds: wealthy same-sex couples.

In fact, it was a wealthy same-sex couple that got the *Windsor* ball rolling. Edith Windsor, sole beneficiary of Thea Spyer's large New York estate, was not allowed to claim the federal estate tax exemption under DOMA (the couple had married in



Canada), and Edith had little choice at the time but to cut a check to the IRS for \$363,053.00).

Recently-published IRS Notice 2017-15 at last provides the *raison d'être* and administrative framework for same-sex spouses and their estates to recoup funds previously paid over to the Treasury, which should have been exempt under the Internal Revenue Code but for DOMA.



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In a nutshell, 2017-15 provides the relevant Code basis for affected taxpayers to recalculate their taxable estate, accounting for the unified tax credit (\$11.18M per *individual* in 2018 per IRS Pub. L. No. 115-97), generation-skipping taxable transfers, and excludible gifts (\$15k/individual/year in 2018). The recalculation is made via IRS form 709, amended form 709, or Form 706 (the latter

for taxable estates). Despite the best efforts of the IRS, this is by no means a straightforward matter, and you should always consult a qualified tax attorney and/or CPA estate specialist when considering these sorts of issues.

If you or someone you know might be affected by these new IRS guidelines, or would like more information, call the Quattro Firm today to discuss your estate tax situation and best course of action.



A Note From The Quattro Firm

Thank you for your continued support and we look forward to helping with any legal needs with which you may require assistance.

Thank you.



The Quattro Firm

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