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Richard A. Oshins is a member of the Las Vegas law firm of Oshins & Associates, LLC where he concentrates in tax and estate planning with a substantial emphasis on multi-generational wealth planning particularly with regard to closely held businesses. Mr. Oshins has been an advisor and consultant to many of the largest financial institutions in the United States. He has been listed in both *The Best Lawyers in America* and *Martindale-Hubbell's list of Preeminent Lawyers* from their inception, and has been honored as a recipient of the "Distinguished Accredited Estate Planner" award by the National Association of Estate Planners & Councils. Dick was also selected by *Worth* magazine as one of the Top 100 Attorneys in the United States.

Prior to coming to Nevada, Mr. Oshins served as a law clerk for the United States Court of Claims in Washington, D.C. and as an Attorney-Advisor in the Office of the Tax Legislative Counsel, U.S. Treasury Department, in Washington, D.C. That office reviews and assists in the development of tax regulations, rulings and other tax matters, and takes part in the presentation of the Treasury Department's recommendations for federal tax legislation before Congressional tax committees. He is on the *Advisory Board of the NYU Institute on Federal Taxation*, the *Editorial Board of Estate Planning Magazine*, *Advisory Board of Wealth Management Business*, *Advisory Board of CCH* and the *Attorney Advisory Board for Merrill Lynch Trust Company.*

Mr. Oshins has lectured extensively on innovative tax and estate planning strategies and is the author or co-author of many articles including the *Journal of Taxation*, *Trusts and Estates*, *The Tax Executive*, *Estate Planning*, *C.L.U. Journal*, *Real Property Probate & Trust Journal*, *NYU Institute on Federal Taxation*, *Southern California Institute on Federal Taxation*, *CCH Financial and Estate Planning*, *Community Property Journal* and *Tax Notes.* He is an author of the "Practitioner's Strategies" column of the CCH Estate Planning Expert Library which provides practice-focused commentary on hot topics, emerging issues and trends pertinent to practitioners in the field of estate planning and related fields.