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#### **EDUCATION**

- The University of Chicago School of Law, J.D., 1994
- Dartmouth College, A.B., *cum laude*, 1990

#### **BAR & COURT ADMISSIONS**

- New Jersey, 1994
- Illinois, 1994

## **Steven M. Saraisky**

### **Associate**

Tax, Trusts & Estates

Business Counseling

Steven Saraisky concentrates his practice in estate planning, tax planning, business succession planning, and corporate transactions.

Mr. Saraisky has lectured in the areas of estate planning and business succession planning, including such topics as family limited partnerships, limited liability companies and charitable trusts.

#### **NOTEWORTHY**

##### **Presentations**

- "Trust Decanting: Esoteric Theory or Useful Planning Tool?" 2009 ICLE Seminar
- "Basic Testamentary Estate Tax Planning," co-author Judson Stein, 2008 ICLE seminar
- "Succession Planning in Closely-Held Businesses -- A Practice Guide," 2007 ICLE seminar

#### **PUBLICATIONS**

Ask A Lawyer: How to Transfer Sales to a Child, *The Record*, June 3, 2010

Structuring a Foreigner's Purchase of U.S. Situs Real Estate, *New Jersey Law Journal*, March 29, 2010

Simple Goals in a Complex World, *The Hedge Fund Law Report*, March 18, 2010

Estate Planning With Real Estate: Special Issues and Potential Pitfalls, *New Jersey Law Journal*, November 9, 2009

Ask A Lawyer: A Loan to Finance Life Insurance, *The Record*, August 27, 2009

Low Interest Rates Make Sales to Grantor Trusts Attractive for Business Succession Planning, *Cole Schotz Docket*, Fall 2008

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Ask A Lawyer: Terms of Buyout Should Be Made Clear, *The Record*, September 23, 2008

Building Flexibility Into Irrevocable Trusts, *New Jersey Law Journal*, September 1, 2008

Ask A Lawyer: Assessing Need for Disability Insurance, *The Record*, August 14, 2007

Ask A Lawyer: Structure of Business Sale Has Tax Impact, *The Record*, June 19, 2007

Thinking About Selling?, *Cole Schotz Docket*, Spring 2007

**LAW BLOG ARTICLES**

Tax Return Filing Deadlines Extended to May 11 for Many NJ Taxpayers, *Tax, Trusts & Estates Law Monitor*

Case Study: When a Nonresident Alien Dies Owning US Situs Real Estate, *Tax, Trusts & Estates Law Monitor*

Estate Tax Repeal?, *Tax, Trusts & Estates Law Monitor*

Estate Tax Legislation - Down to the Wire, *Tax, Trusts & Estates Law Monitor*

NOL Carryback Rules Extended, *Tax, Trusts & Estates Law Monitor*

IRS Issues Guidance on Deemed Sale Rule for Expatriates, *Tax, Trusts & Estates Law Monitor*

Estate Tax Legislation Update: One-Year Patch is Increasingly Likely, *Tax, Trusts & Estates Law Monitor*

Swine Flu Preparation: Powers of Attorney and Health Care Directives for College Students, *Tax, Trusts & Estates Law Monitor*

Deadlines Approach for 2008 NOL Carryback Claims, *Tax, Trusts & Estates Law Monitor*

New York's Power of Attorney Law is Effective September 1, 2009, *Tax, Trusts & Estates Law Monitor*

Intra-Family Loans Offer Estate Planning Opportunities, *Tax, Trusts & Estates Law Monitor*

**PROFESSIONAL ACTIVITIES**

- Bergen County Bar Association
- New Jersey State Bar Association

**Steven M. Saraisky** (Continued)

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- Greater New Jersey Estate Planning Council
- National Academy of Elder Law Attorneys (NAELA)