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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

Steve Saraisky's practice encompasses all phases of business planning, tax and estate planning, and estate administration.

Mr. Saraisky regularly advises clients regarding their estate planning and the gift, estate and generation-skipping tax considerations of their plans. Frequently, this involves complex estate planning with Wills, insurance trusts and the implementation of sophisticated estate planning techniques. Mr. Saraisky advises many international clients regarding the US aspects of their planning.

Mr. Saraisky's practice also includes (1) working with business owners regarding all phases of their businesses, (2) representing taxpayers in numerous tax audits and administrative appeals, (3) contested estate matters, including advising executors, trustees and beneficiaries with respect to estate or trust administration and fiduciary issues, (4) advising private foundations and public charities regarding operational and tax issues and (5) estate administration.

Mr. Saraisky is a frequent lecturer and author on estate and tax planning, estate administration, business succession planning and related issues.

NOTEWORTHY

Presentations

- "Fundamentals of Drafting Trusts," 2011 ICLE Seminar
- "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

"New Jersey Enacts B Corporation Law," *New Jersey Law Journal*, June 27, 2011

Steven M. Saraisky (Continued)

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

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

IRS Retreats on Employer-Provided Cell Phones, *Tax, Trusts & Estates Law Monitor*

New York Follows IRS in Eliminating Two Year Time Limit on Innocent Spouse Equitable Relief Claims, *Tax, Trusts & Estates Law Monitor*

Tax Court Finds FLP Assets Includible in Decedent's Estate but Permits Faulty Crummey Gifts to Qualify for Annual Exclusion, *Tax, Trusts & Estates Law Monitor*

New York Trust Decanting Law Substantially Revised, *Tax, Trusts & Estates Law Monitor*

The Return of GRAT Restrictions, *Tax, Trusts & Estates Law Monitor*, July 12, 2011

New NJ Tax Legislation is Pro-Business - Changes Multistate Allocation Factor; Allows Netting of Gains and Losses of Certain Types of Business Income, *Tax, Trusts & Estates Law Monitor*

Steven M. Saraisky (Continued)

IRS Commences Second Voluntary Disclosure Program for Taxpayers with Foreign Assets, *Tax, Trusts & Estates Law Monitor*

Tiger Schulmann Karate KO'd by NJ Division of Taxation, *Tax, Trusts & Estates Law Monitor*

Consider a Client's Burial Wishes, *Tax, Trusts & Estates Law Monitor*

S Corporation Owners Must Take Reasonable Salary, *Tax, Trusts & Estates Law Monitor*

New Five Year Rule Provides Built-In Gains Relief to S Corporations, *Tax, Trusts & Estates Law Monitor*

Gifts in 2010 as a Strategy to Reduce Your Estate, *Tax, Trusts & Estates Law Monitor*

Does a New Jersey Will Need to Be Signed?, *Tax, Trusts & Estates Law Monitor*

Corporate Distributions Before 2011 Are a Worthwhile Consideration, *Tax, Trusts & Estates Law Monitor*

Second Circuit Finds No Code §2036 Inclusion of Residence in Decedent's Estate, *Tax, Trusts & Estates Law Monitor*

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*

Steven M. Saraisky (Continued)

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

- ABA International Private Client Committee, co-chairman
- Greater New Jersey Estate Planning Council, board member
- New Jersey State Bar Association
- Bergen County Bar Association