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EDUCATION

- New York University
School of Law, LL.M. in
Taxation, 2007
- Seton Hall University
School of Law, J.D., *cum
laude*, 2002
- Columbia University, B.A.,
1998

BAR & COURT ADMISSIONS

- New Jersey, 2002
- New York, 2003

Mary W. Browning

Member

Tax, Trusts & Estates

Mrs. Browning, Hackensack, is formerly an associate and part of the firm's Tax, Trusts and Estates Department. She focuses her practice on sophisticated estate and special needs planning, elder law planning, estate administration, business and tax planning.

Ms. Browning has lectured in the areas of trusts and estates, special needs planning, multi-state tax issues and charitable gifting.

She is the co-creator of a special needs blog located at www.njspecialneedschildrenlaw.com to assist families with children who have special needs in connection with their estate planning.

PUBLICATIONS

Divorce and the Special Needs Child, *New Jersey Law Journal*, June 13, 2011

5 Tips to Smart Estate Planning When You Have a Special Needs Child, *NJ Family*, March 2011

Estate Planning for Families with Special Needs Children, *New Jersey Law Journal*, February 21, 2011

Best Practices for Addressing Tax-Appportionment Clauses, *New Jersey Law Journal*, December 20, 2010

Transfer Tax Planning Issues for Non-Citizens, *New Jersey Law Journal*, July 14, 2008

Special Needs Children and Estate Planning, *Garden State Woman*, Spring 2008

Ask A Lawyer: Tax Planning Stocking Stuffers: Year End Gifts, *The Record*, December 4, 2007

Two Approaches to Charitable Giving, *New Jersey Law Journal*, July 2, 2007

Mary W. Browning (Continued)

Update: Florida's Tax Laws Offer Savings to Those Who Move from the North, *Cole Schotz Docket*, Summer 2006

What Would Have Happened in New Jersey, *New Jersey Law Journal*, May 9, 2005

LAW BLOG ARTICLES

Pooled Trusts vs. Special Needs Trusts, *New Jersey Law for Special Needs Children*

Governor Christie Proposes County Schools for Children with Autism, *New Jersey Law for Special Needs Children*

New Jersey Appellate Court Disallows Judge's Attempt to Create Special Needs Trusts, *New Jersey Law for Special Needs Children*

Special Needs Planning Just In Case, *New Jersey Law for Special Needs Children*

A Letter of Intent Should be Prepared by Every Parent of a Child with Special Needs, *New Jersey Law for Special Needs Children*

Child Support and Children with Special Needs, *New Jersey Law for Special Needs Children*

First Party Special Needs Trusts Should be Reviewed in Light of a Recent New Jersey Court Ruling, *New Jersey Law for Special Needs Children*

Legal Settlements and Special Needs Trusts, *New Jersey Law for Special Needs Children*

Trust Advisory Committees, *New Jersey Law for Special Needs Children*

Special Needs Tax Credit for Legal Fees?, *New Jersey Law for Special Needs Children*

Who Can Set Up a Special Needs Trust?, *New Jersey Law for Special Needs Children*

New Legislation Will Protect the Estates of Developmentally Disabled Individuals, *New Jersey Law for Special Needs Children*

Third-Party Special Needs Trusts vs. First-Party Special Needs Trusts, *New Jersey Law for Special Needs Children*

Permissible and Impermissible Distributions from Special Needs Trusts, *New Jersey Law for Special Needs Children*

Mary W. Browning (Continued)

Moving to Another State May Affect Your Special Needs Trust, *New Jersey Law for Special Needs Children*

The Annual Exclusion and Special Needs Trusts, *New Jersey Law for Special Needs Children*

The Basics: New Jersey and Federal Estate, Inheritance and Gift Taxes, *New Jersey Law for Special Needs Children*

Death and Taxes: Estate Tax Here to Stay, *New Jersey Law for Special Needs Children*

The Stimulus Bill and Families of Children With Special Needs, *New Jersey Law for Special Needs Children*

Estate Planning for Children With Special Needs, *New Jersey Law for Special Needs Children*

SPEAKING ENGAGEMENTS

- Special Needs and Elder Law Planning, WestLegal Education CLE, Cole Schotz, Hackensack, NJ
- NJ NATP 2012 Famous State Tax Seminar, Iselin, New Jersey, January 14, 2012
- State Death Tax Issues, *NJCPA Multi-State Tax conference, Edison, NJ*, December 8, 2010
- Preserving and Planning for Individuals with Special Needs, *Leon & Toby Cooperman JCC - West Orange, NJ*, January 13, 2011

PROFESSIONAL ACTIVITIES

- New Jersey State Bar Association
- New York State Bar Association