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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

### Associate

Tax, Trusts & Estates

Mary Browning focuses her practice in estate planning, with an emphasis on sophisticated estate and special needs planning, estate administration, business planning and tax. She formerly served as a law clerk to the Honorable Joel A. Pisano of the United States District Court.

Ms. Browning has lectured in the areas of trusts and estates, special needs planning and charitable gifting.

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

#### PUBLICATIONS

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

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

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

## Mary W. Browning (Continued)

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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*

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*

### **PROFESSIONAL ACTIVITIES**

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