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EDUCATION

- New York University School of Law, LL.M. in Taxation, 1999
- Rutgers University School of Law-Newark, J.D., 1995
- Washington University, B.S.B.A., 1992

BAR & COURT ADMISSIONS

- New Jersey, 1995
- Florida, 1995
- New York, 2009
- U.S. District Court, District of New Jersey, 1995

Gary A. Phillips

Member

Tax, Trusts & Estates

Gary Phillips' practice emphasizes estate planning, tax planning, business succession planning, various corporate matters and pension and ERISA matters.

Mr. Phillips has lectured in the area of trusts and estates and business planning, on topics including general estate planning and administration, the use of family business entities in estate planning and buy/sell agreements.

NOTEWORTHY

Mr. Phillips has been awarded an AV rating for his professionalism and the quality of his legal work from Martindale-Hubbell, the premier directory of legal professionals.

PUBLICATIONS

Divorce Requires an Affirmative Review of an Estate Plan, *New York Law Journal*, August 1, 2011

Tax Breaks Crumble for Temporary Stays, *New York Law Journal*, September 20, 2010

A Look at the Current Muddled State of the Federal Estate Tax, *New York Law Journal*, February 10, 2010

Roth IRA Universe Widens, *New York Law Journal*, September 21, 2009

Moving to Florida? Three Things You Should Know About Florida Homestead Law, *The Advisor*, Spring 2009

Estate Planning During and After Divorce, *Cole Schotz Docket*, Winter 2008

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

Funding a Trust With Retirement Assets, *Cole Schotz Docket*, Winter 2008

Gary A. Phillips (Continued)

The Retirement Asset Swap, *New Jersey Law Journal*, January 28, 2008

Funding a Trust with Retirement Assets, *New Jersey Law Journal*, December 10, 2007

Ask A Lawyer: Incorporating Protects Your Personal Assets, *The Record*, May 8, 2007

Build a Better Will, *New Jersey Law Journal*, April 23, 2007

Yikes! New Sales and Corporate Business Tax Hikes!, *Cole Schotz Docket*, Winter 2007

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

Florida's Tax Laws Offer Savings to Those Who Move from North, *Cole Schotz Docket*, Spring 2006

Florida's Favorable Tax Laws, *New Jersey Law Journal*, January 30, 2006

Source of Estate Tax Payment is Now an Issue, *New Jersey Law Journal*, November 14, 2005

New IRS Rule Affords Greater Flexibility for Medical Reimbursement Plans, *Cole Schotz Docket*, Summer 2005

New Jersey Passes Domestic Partnership Law, *Cole Schotz Docket*, Spring 2004

Strangi But True: Recent Tax Court Case Raises Concern for FLPs and LLCs, *Cole Schotz Docket*, Fall 2003

Estate Tax Repeal? Definitely Not in New Jersey, *New Jersey Law Journal*, May 26, 2003

It May Be Time to Think New Jersey for Your FLPs and LLCs, *New Jersey Law Journal*, May 28, 2001

Mr./Ms. Consultant, Please Remove My Retirement Fund from My Estate, *Pension Actuary*

LAW BLOG ARTICLES

Important Inflation Adjustments in 2012 to Applicable Exclusion And GST Amounts, *Tax, Trusts & Estates Law Monitor*

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

New York City Domicile

Important Estate Tax Provisions in President Obama's 2012 Budget Proposal

Gary A. Phillips *(Continued)*

Focus on State Estate Taxes

Bill Introduced to Repeal Estate and GST Taxes, *Tax, Trusts & Estates Law Monitor*

2011 Income Tax Return Information, *Tax, Trusts & Estates Law Monitor*

IRA Charitable Rollovers Extended for 2010 and 2011, *Tax, Trusts & Estates Law Monitor*

Tax Relief Act of 2010, Enacted December 17, 2010, *Tax, Trusts & Estates Law Monitor*

Legislative Update: Estate Tax Provisions, *Tax, Trusts & Estates Law Monitor*

Estate and Gift Planning Update - November 2010, *Tax, Trusts & Estates Law Monitor*

Two More Reasons to Consider Converting Your IRA to a Roth IRA Before Year End, *Tax, Trusts & Estates Law Monitor*

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

A Domicile Story, *Tax, Trusts & Estates Law Monitor*

GRAT Legislation Update, *Tax, Trusts & Estates Law Monitor*

Death of a Billionaire in 2010, *Tax, Trusts & Estates Law Monitor*

Estate Tax Legislation Update, *Tax, Trusts & Estates Law Monitor*

Estate Tax Legislation Update, *Tax, Trusts & Estates Law Monitor*

Estate Tax Repeal Is Here, *Tax, Trusts & Estates Law Monitor*

House Passes Estate Tax Legislation, *Tax, Trusts & Estates Law Monitor*

Gift Tax Annual Exclusion To Remain at \$13,000 in 2010, *Tax, Trusts & Estates Law Monitor*

2009 Required Minimum Distribution Update, *Tax, Trusts & Estates Law Monitor*

Attractive Rates for GRATs Remain In Place For October, *Tax, Trusts & Estates Law Monitor*

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

September AFR Rate Released, *Tax, Trusts & Estates Law Monitor*

What Happens to Your E-mail and Digital Information If You Die?, *Tax, Trusts & Estates Law Monitor*

Gary A. Phillips (Continued)

New Jersey Raising The Income Tax Rate For 2009, *Tax, Trusts & Estates Law Monitor*

2009 Estate Tax Litigation, *Tax, Trusts & Estates Law Monitor*

SPEAKING ENGAGEMENTS

- Estate Planning, New York Society of Security Analysts, September 7, 2011