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- > Estate and Gift Taxation
- > Estate Administration
- > Individual and Corporate Income Taxation

HIGHLIGHTS

Tax and estate planning for business executives, professionals, and high net worth owners of closely-held businesses and their families, including business succession planning, generation-skipping transfer tax planning, the use of life insurance, and the implementation of lifetime gift programs and intrafamily sales.

REPRESENTATIVE EXPERIENCE

- > Drafting Wills, irrevocable insurance trusts, Section 2503(c) trusts, qualified personal residence trusts, grantor retained annuity trusts, dynasty trusts, qualified subchapter S trusts, QTIP/IRA trusts, charitable split interest trusts, trusts for disabled individuals, and revocable grantor trusts
- > Representing clients involved in complex Will contests and contested trust matters, including disputes relating to elective share claims, interests in closely-held businesses, and real estate investments
- > Estate administration, including preparing estate tax returns and inheritance tax returns, representing estates in connection with federal and state audits, and reviewing fiduciary income tax returns
- > Drafting and negotiating premarital agreements, postmarital agreements, and property settlement agreements
- > Drafting and negotiating employment agreements, consulting agreements, deferred compensation agreements, stock option agreements, and severance agreements
- > Structuring complex commercial transactions in connection with corporate divorces and third party acquisitions, including spin-offs, like-kind exchanges, redemptions, and cross-purchases
- > Drafting and negotiating stock purchase agreements, asset purchase agreements, tax



indemnification agreements, shareholders agreements, partnership agreements, and limited liability company agreements

- > Representing clients involved in IRS disputes, including matters involving valuation issues, pension issues, and tax shelters
- > Drafting legislation enacted in New Jersey
- > Representing major trade association, including complex life insurance project
- > Representing doctors, dentists, lawyers, and accountants in connection with employment arrangements and the purchase and sale of equity interests in practices
- > Preparing gift tax returns, including returns that involve sophisticated issues relating to the generation-skipping transfer tax

OTHER EXPERIENCE

Member of the board of directors and general counsel of a professional employer organization: 1998-2005

PROFESSIONAL & CIVIC ACTIVITIES

- > Member, OLSS Management Committee: 2011-2018
- > Board of Consultors of Real Property, Trust and Estate Law Section of New Jersey State Bar Association: 2007-2013
- > Essex County Bar Association, Trusts and Estates Committee, Chair: 1994-1997
- > Essex County Probate Early Settlement Panel: 1996-present

OTHER DISTINCTIONS

American College of Trust and Estate Counsel, Fellow



DISCLAIMER

No aspect of this advertisement has been approved by the Supreme Court of New Jersey.





PRACTICE AREAS

- > Trusts and Estates
- > Tax Law
- > Professionals

EDUCATION

- > Swarthmore College (B.A., with honors, 1977)
- > New York University School of Law (J.D. 1980)
- > New York University School of Law (LL.M., in taxation, 1985)

ADMISSIONS

BAR ADMISSIONS

- > New York 1981
- > New Jersey 1982

COURT ADMISSIONS

- > Southern District of New York
- > U.S. Tax Court

RELATED NEWS & PUBLICATIONS

- > Susan Holzman speaks at the 2020 Estate Planning Summer Institute
- > Helpful Provisions in the CARES Act Affecting Retirement Plans
- > Susan Holzman speaks at the 14th Annual Ethics for Transactional Attorneys Program
- > Susan Holzman speaks at the 2019 Mid-Atlantic Regional Meeting of The American College of Trust and Estate Counsel
- > Susan Holzman speaks at the 2019 Estate Planning Summer Institute
- > Susan Holzman is featured on a podcast entitled “Funeral Arrangements and Disposition of Human Remains”
- > Seven Attorneys from OLSS Selected for Inclusion in 2018 Edition of New Jersey Super Lawyers and Rising Stars
- > Susan Holzman speaks at the 2018 Annual Meeting of The American College of Trust and Estate Counsel
- > Seven OLSS Attorneys Named to 2017 New Jersey Super Lawyers and Rising Stars
- > Chambers HNW Honors OLSS for Excellence in Private Wealth Law
- > Seven OLSS Attorneys Named to 2016 New Jersey Super Lawyers and Rising Stars
- > Seven OLSS Attorneys Named to 2015 New Jersey Super Lawyers and Rising Stars
- > Six OLSS Attorneys Named to 2014 New Jersey Super Lawyers and Rising Stars
- > Five OLSS Attorneys Named to 2013 New Jersey Super Lawyers and Rising Stars
- > Six OLSS Attorneys Named to 2012 New Jersey Super Lawyers and Rising Stars



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SUSAN M. HOLZMAN, Shareholder

- > Seven OLSS Attorneys Named Best Lawyers in America 2012
- > Nine OLSS Attorneys Named to 2011 New Jersey Super Lawyers and Rising Stars