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Edward A. Gramigna, Jr. is one of the managing partners of the firm and the resident partner in charge of the office located in Florham Park, New Jersey. He is a member of the Private Client Group and practices in all areas of taxation with a particular emphasis on estate planning, estate administration and probate litigation matters.

Ed has extensive experience in the preparation of wills, trusts and other estate planning documents, including sophisticated wills, insurance trusts, "living" trusts, grantor retained annuity trusts, charitable trusts, qualified personal residence trusts and asset protection trusts. He is routinely involved in tax analysis regarding complex issues in federal estate, gift and generation-skipping transfer tax and income tax planning for trusts and estates.

Ed also advises individuals and corporate fiduciaries with respect to probate matters, as well as the ongoing administration of trusts and estates. He counsels fiduciaries extensively on the interpretation of wills and trusts, as well as post-mortem tax planning and income-tax planning. Ed has extensive experience in representing individuals and fiduciaries in Internal Revenue Service audits of estate tax and gift tax returns. He also has represented numerous individuals and charitable beneficiaries in will contests, construction of wills and trusts, approvals of accountings as well as other probate actions.

Ed received his bachelor's degree in economics from the University of Pennsylvania, Wharton School of Business and Finance, his J.D. from Rutgers University-Camden and his LL.M. (in Taxation) from New York University School of Law.

Ed formerly served as an adjunct professor in the Graduate Tax Program at Fairleigh Dickinson University in Madison, New Jersey. He is also a Certified Public Accountant. He lectures in the fields of taxation, estate planning and estate administration to a variety of audiences.

He currently is a member of the Real Property Probate and Trust Law Section of the American Bar Association, the Taxation Section of the New Jersey Bar Association and is admitted to practice law in New Jersey and Pennsylvania. Ed is also the author of an article titled "Employees Not Covered by Qualified Retirement Plans and Those Covered by Inadequate Plan: The Need for Reform," 20 *Rutgers Law Journal* 535, 1989.

Ed has been named as one of the Best Lawyers in America in the 2006 through 2009 editions of *The Best Lawyers in America*®. Ed has similarly been named as one of the Best Lawyers in New Jersey and the New York area.

Our Mission:

The Community Theatre at Mayo Center for the Performing Arts, a 501 (c) (3) nonprofit performing arts organization, presents a wide range of programs that entertain, enrich, and educate the diverse population of the region and enhance the economic vitality of Northern New Jersey.