



Judith A. Gelb

Of Counsel

Judith Gelb has been practicing in the Trusts and Estates field for many years. Her practice concentrates on estate planning, trust and estate administration, estate, gift and generation-skipping taxation, and income taxation of estates and trusts, as well as advising on litigated matters relating to her field.

Ms. Gelb represents both U.S. and foreign individuals and families in all aspects of estate planning and administration, including:

- Preparation of wills, including related tax planning, and structuring of assets to carry out the testamentary plan
- Preparation of lifetime ("Grantor") trusts
- Preparation of powers of attorney, health care directives and other related estate planning documents
- Structuring and implementing lifetime and testamentary transfers of wealth, including outright gifts as well as the establishment of insurance trusts, minority trusts, "Crummey" trusts, qualified personal residence trusts, generation-skipping trusts and other types of trusts
- Providing advice as to the use and disposition of qualified plans and IRAs in estate planning
- Structuring and implementing gifts to charitable trusts, private foundations and other charitable entities
- Preparation of gift tax returns and participation in audits
- Preparation and implementation of prenuptial and postnuptial agreements

Ms. Gelb represents both individuals and major corporations in their capacity as executors, trustees and other fiduciaries. In this regard, she provides services to suit the needs of the client, from rendering advice on legal questions only to performing or supervising a broad range of activities involved in estate and trust administration, including:

- Proceedings for probate of the will, including proceedings for the issuance of preliminary letters testamentary, and contested probate proceedings
- Proceedings for intestate administration
- Proceedings for appointment of conservators of incapacitated persons
- Will and trust construction proceedings
- Marshaling of estate assets, and estimating expenses and taxes
- Preparation of federal and state estate and generation-skipping tax returns
- Preparation of federal and state individual income tax returns
- Preparation of federal and state fiduciary income tax returns
- Participation in audits of federal and state tax returns
- Preparation of fiduciary accountings and proceedings for judicial and informal settlement of accounts

Prior to joining Allegaert Berger & Vogel LLP, Ms. Gelb practiced at Winston & Strawn LLP. She was the first woman to be promoted to partner at her law firm (Whitman & Ransom, a successor of which later merged with Winston & Strawn), and one of the first women to become a member of any major New York law firm.

jgelb@abv.com

Academic Background

B.A., *cum laude* Brooklyn College, 1955

Psi Chi, National Honor Society in Psychology

J.D., Columbia University, 1958

Bar and Court Admissions

New York

Second Circuit

Southern District of New York

Eastern District of New York

U.S. Court of Military Appeals

Professional/Community

Association of the Bar of the City of New York

New York State Bar Association

Trusts and Estates Law Section

American Bar Association

Individual Rights and

Responsibilities Section

Real Property Probate Trust Law

Section

Publications

"Avoiding U.S. Trust Wars," *Disputes Involving Trusts*, 1999 (co-author)

In addition to her Trusts and Estates practice, Ms. Gelb previously served as Confidential Assistant to the United States Attorney for the Eastern District of New York.

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