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**• 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

## 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

## •Publications

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

- 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.

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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