

## **Coughlin Midlige & Garland LLP Expands Its Estate, Trust and Taxation Group**

January 3, 2022

Coughlin Midlige & Garland LLP (CMG) is pleased to announce the expansion of our Estate, Trust and Taxation (ETT) Group with the hiring of five new attorneys. Joining the firm are Jill Lebowitz, as Partner and Co-Chair of the ETT Group; Abbey M. Horwitz as Of Counsel; Maria A. Cestone as Of Counsel; Michael T. Thompson as Of Counsel; and Amy M. George as an Associate Attorney.

Lebowitz and Horwitz, previously of Bridgewater's Norris McLaughlin, P.C., bring a wealth of knowledge in complex estate planning, estate and trust administration, fiduciary litigation, counseling tax-exempt organizations, and special needs planning.

Cestone, Thompson and George, formerly of Cestone & Thompson, P.C. – a boutique Tax, Trusts and Estates law firm – also bring decades of experience in domestic and international estate planning & administration, succession planning, and elder law to CMG.

"When we rebranded our firm to be Coughlin Midlige & Garland, our plan was to grow our core practices and to continue to provide enhanced exceptional service to our clients. The expansion of our Estate, Trust and Taxation Group does just that. We are excited to welcome this group of talented and experienced attorneys," says Managing Partner Suzanne C. Midlige.

James B. Garland, ETT Group Co-Chair, says, "I am excited to have Jill, Abbey, Michael, Maria and Amy join our existing group. Not only are they outstanding lawyers, but they are also caring and compassionate people who always look out for the best interests of our clients."

Adds Lebowitz, "Having known Abbey, Maria and Michael for many years, I am thrilled to be working with Jim and this dynamic group, which also includes two experienced litigators. Plus, the skills of each team member are complementary, allowing us to handle any estate, tax, or related matters, including litigation, for our New Jersey and New York clients."

Lebowitz devotes her practice to estate planning, trust and estate administration, fiduciary litigation, and counseling tax-exempt organizations. Experienced in drafting sophisticated estate planning instruments and counseling individuals and families regarding estate, gift, and generation-skipping transfer tax issues, she advises clients on the development of both simple and complex estate plans, philanthropic planning, and business succession issues. Lebowitz is a Fellow of The American College of Trust and Estate Counsel (ACTEC), a national organization of approximately 2,500 lawyers elected to membership by demonstrating the highest level of integrity, commitment to the profession, competence, and experience as trust and estate counselors. Lebowitz is a member of the Board of Consultors and a past Chair of the New Jersey State Bar Association Real Property, Trust & Estate Law Section. She is also the past President of the Greater Middlesex/Somerset Estate Planning Council. Lebowitz has also been selected for inclusion on the current list of New Jersey Super Lawyers in the Estate & Probate section. She received her B.A. from New York University, her J.D. from Rutgers School of Law – Newark, and her LL.M. in Taxation from New York University School of Law.

Horwitz assists individuals and families with estate and tax planning in both New Jersey and New York, preparing both simple and complex estate plans for her clients, including special needs trusts and supplemental benefits trusts. Horwitz handles all aspects of trust and estate administration as well as guardianship matters. As a parent of a child with special needs, Horwitz is uniquely qualified to relate to and advise clients with planning for their special needs child. Horwitz also prepares corporate and LLC filings for clients to ensure that their family businesses are distributed in accordance with their wishes, as well as shareholder agreements and corporate transfer documents. Horwitz received her undergraduate degree from Washington University in St. Louis, her law degree from New York Law School and her LL.M. in Taxation from Villanova University. She is a member of the P.G. Chambers School Board of Trustees and Development Committee.

Cestone concentrates her practice in the areas of domestic and international estate planning and administration, counseling of fiduciaries regarding estate, trust and charitable administration issues, and the creation, implementation and taxation of business succession plans. Her clients include individuals, corporations (for profit and not-for-profit) and fiduciaries. Cestone received her undergraduate degree in Economics and Political Science from Drew University, her law degree from Seton Hall University School of Law and her LL.M. in Taxation from Boston University School of Law. Cestone is admitted to practice law in New Jersey. She is a member of the New York-Presbyterian Hospital Planned Giving Advisory Council, the Bergen County Estate Planning Council, STEP (Society of Trust & Estate Practitioners), an international professional body for inheritance and succession advisers, and is a past member of the New Jersey Supreme Court Ethics Committee (District VB). Cestone serves as Secretary of the Board of Directors of the Tahirih Justice Center, a national nonprofit that provides pro bono legal and social services to immigrant victims of gender-based violence.

Thompson focuses his practice in the areas of estate and tax planning, estate administration, disability planning and elder law. He is admitted to practice law in New Jersey and New York and before the United States Tax Court. Thompson received his undergraduate degree in Political Science from Rutgers College, his law degree from Rutgers University Law School – Camden and his LL.M. in Taxation from New York University Law School. He is a member of the National Academy of Elder Law Attorneys and a past member of the Advisory Council for Dress for Success Morris County. Thompson is a frequent lecturer to legal, business and community groups. He was appointed to a four-year term on the Supreme Court of New Jersey, Office of Attorney Ethics, District VB Ethics Committee in 2016 and reappointed to the District XB Ethics Committee in 2020. In 2021, Thompson was named President of the Rotary Club of the Mendhams.

George concentrates her practice in estate and trust administration and tax. Before joining CMG, Amy was an associate attorney at Cestone & Thompson. She interned with the Internal Revenue Service, Office of the Chief Counsel in Newark, New Jersey and with the Honorable Linda Lordi Cavanaugh of the New Jersey Superior Court, Family Division. She received her B.A. from Washington & Lee University, her M.F.A. from Temple University's Tyler School of Art, and her J.D., cum laude, from Seton Hall University School of Law.