

## Jill Lebowitz

Partner

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### Jill Lebowitz is a Partner and Co-Practice Group Leader in the Firm's Estate, Trust and Taxation Group.

Jill devotes her practice to estate planning, trust and estate administration, family creation, fiduciary litigation, and counseling tax-exempt organizations. Jill is 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. She drafts estate planning instruments including wills, revocable living trusts, insurance trusts, dynasty trusts, spousal lifetime access trusts, charitable trusts, grantor retained annuity trusts, qualified personal residence trusts, shareholder agreements, limited liability company operating agreements, durable powers of attorney, and advance directives for health care. Jill also provides advice in the family creation area, including adoption of infants and children by individuals, couples, and multiple parents, confirmatory adoption to secure parentage rights, counsel in connection with Assisted Reproductive Technology for intended parents and gestational carriers throughout the surrogacy process, and advice on related income and transfer tax issues.

Additionally, Jill handles all aspects of trust and estate administration, as well as fiduciary litigation. She prepares federal and state estate and inheritance tax returns and federal gift tax returns. She drafts disclaimers and agreements regarding post-mortem planning, informal distribution agreements, judicial fiduciary accountings, and handles court proceedings to effect final distribution of estates and trusts. She also counsels individuals and financial institutions regarding their fiduciary duties as personal representatives and trustees, including advising on legal and tax issues, as well as issues in connection with administering trusts. Jill also assists individuals, families, and fiduciaries with all aspects of fiduciary litigation.

Jill regularly advises tax-exempt organizations regarding federal tax exemption issues, state charitable registration filings, and governance issues. On behalf of tax-exempt organizations, she drafts nonprofit corporation documents and prepares federal applications for tax-exempt status, state charitable registration filings, and state property tax and sales tax exemption applications. Jill has extensive experience advising individuals, family and corporate foundations, and tax-exempt organizations on nonprofit corporate governance, private foundation excise taxes, domestic and international grant-making, executive compensation, excess benefit rules and intermediate sanctions, unrelated business income, scholarship programs, and fundraising issues.

Jill is a Fellow and New Jersey State Chair-Elect of The American College of Trust and Estate Counsel (ACTEC), a national organization of approximately 2,400 lawyers elected to membership by demonstrating the highest level of integrity, commitment to the profession, competence, and experience as trust and estate counselors. She has been selected for inclusion in Best Lawyers in

America© (2024) for Trusts and Estates. This list is published by Best Lawyers. A description of the selection methodology is available [here](#). No aspect of this advertisement has been approved by the Supreme Court of New Jersey. Jill has also been selected for inclusion in New Jersey Super Lawyers© in the Estate & Probate section. This award is conferred by Thomson Reuters. A description of the selection methodology can be found [here](#). No aspect of this advertisement has been approved by the Supreme Court of New Jersey.

### **Services**

Corporate and Business Transactions  
Estate, Trust and Taxation

### **Education**

Rutgers School of Law (J.D., 1996)  
New York University School of Law (L.L.M., 2000)  
New York University (B.A., 1989)

### **Professional Admissions**

State of New Jersey (1996)

### **Awards and Honors**

2024 Recipient of the Dorothy G. Black Distinguished Service Award from the Real Property, Trust and Estate Law Section of the New Jersey State Bar Association

Executive Women of New Jersey 2024 Salute to the Policy Makers Award  
Honoree for outstanding professional achievements and commitment to advancing women's representation in leadership roles.

Selected for inclusion in Best Lawyers in America© (2024 – 2025) for Trusts and Estates. This list is published by Best Lawyers. A description of the selection methodology is available [here](#). No aspect of this advertisement has been approved by the Supreme Court of New Jersey.

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