

Russell J. Ressler

Partner

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Philadelphia, PA

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Russell (Rusty) Ressler represents high-net-worth individuals and families, individual and corporate fiduciaries, owners of closely held businesses, and numerous financial and nonprofit/charitable organizations in areas including:

- complex estate, tax, business succession and asset protection planning
- complex trust and estate administrations
- litigation involving trusts, estates, powers of attorney, guardianships and other fiduciary matters
- federal and state tax controversies at both the administrative and judicial levels
- planned charitable giving
- formation and governance of private foundations and other nonprofit organizations
- negotiating and drafting consignment and private sale agreements for artwork; and negotiating, drafting, and enforcing prenuptial, postnuptial and cohabitation agreements

RESULTS

Rusty has represented:

- the owner of a large closely held business in connection with the creation of rolling grantor retained annuity trusts resulting in the gift-tax-free transfer of several million dollars in appreciated stock to dynasty trusts for descendants
- the owner of a closely-held business and various private equity interests in connection with the creation of an intentionally defective grantor trust for the purpose of “selling” appreciated company stock income tax free to the long-term trusts in order to freeze the value of the stock and remove all future appreciation from the owner’s estate
- the owner of various closely held businesses in the formation of a family limited partnership for the purpose of asset management and enabling the discounting of significant gifts of limited partnership interests to long-term trusts for descendants
- the owner of oil and gas interests in the tax-efficient transfer of those interests to descendants

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FOCUS

Trusts, Estates & Personal Planning
Estate & Tax Planning
Business Succession Planning
Prenuptial, Postnuptial & Cohabitation Agreements
Planning & Trusts for Individuals with Special Needs
Administration of Trusts & Estates
Planned Charitable Giving
Private Foundations
Guardianships
Fiduciary Litigation, Family Disputes & Will Contests
Special Situations

BAR ADMISSIONS

Pennsylvania
New Jersey

COURTS

U.S. Tax Court
U.S. District Court for the Eastern District of Pennsylvania
U.S. District Court for the District of New Jersey
Pennsylvania Supreme Court
New Jersey Supreme Court

EDUCATION

LL.M. in Taxation, Georgetown University Law Center
J.D., *cum laude*, Western Michigan University - Cooley Law School
B.S., Pennsylvania State University

MEMBERSHIPS

Chester County Bar Association
Pennsylvania Bar Association
Philadelphia Bar Association
Philadelphia Estate Planning Council

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- a client in the creation and funding of an irrevocable life insurance trust holding very large life insurance policies, the funding of which was leveraged through the creation and administration of numerous grantor retained annuity trusts
- various clients in the creation, funding and administration of supplemental needs trust for individuals with special needs
- a client in negotiating multiple aircraft agreements
- a client in negotiating artwork consignment agreements
- a client in the successful resolution and conclusion of IRS audits involving exposure to significant gift tax liability relating to valuation methodology in connection with certain family limited partnership transactions
- clients in various foreign bank account reporting infractions and IRS Voluntary Disclosure Programs
- beneficiaries in the surcharge and removal action of an individual trustee who misappropriated funds
- executors of a decedent's estate in the surcharge of an individual who served as agent under power of attorney during the decedent's lifetime
- a beneficiary in a surcharge of a corporate trustee and the successful change of corporate trustee
- a life estate beneficiary in litigation resulting in the breaking and dissolution of the family trust with charitable remaindermen
- a corporate fiduciary in the successful out-of-state transfer of hundreds of deferred compensation plans held in trust form
- various individual and corporate fiduciaries in significant court accounting actions
- individuals in will contests and related controversies at both the probate and distribution levels
- a significant religious organization in court proceedings concerning a \$90 million cemeteries lease
- brokerage firm clients in the successful defense of surcharge actions
- financial institution clients in various interpleader actions
- an educational institution in New Jersey Superior Court litigation to secure a significant bequest in a contested matter
- individual and corporate clients in contested guardianship proceedings
- various individual and corporate fiduciaries in complex multijurisdictional estate and trust administrations

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SPEAKING ENGAGEMENTS

- Presenter, "Tips for Making a Strong Impact with Your Philanthropic Dollars," Impact100 Philadelphia's Fall Education Program
- Presenter, "Planning for a Successful Business Transition," AssetMark Family Business Succession Retreat
- Presenter, "Best Practices for Preparing the Next Generation for Governance & Wealth," Stradley Ronon seminar

RECOGNITION

- *Pennsylvania Super Lawyers*
- *The Best Lawyers in America*

IN THE COMMUNITY

Rusty is on the planning giving advisory council for the Free Library of Philadelphia Foundation and on the gift planning advisory council for the Philadelphia Zoo. He also serves on the boards and/or represents various other nonprofit entities, grant-making foundations and scholarship foundations.

